

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Riverside Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 745 Main Street, East Hartford, CT 06108	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 1000C	RHNS	(Specify)	Medicare Provider 07-5257
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Medicaid Provider Numbers:	CCNH 10009	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Riverside Health Care Center, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

{a} Subject to desk Audit

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Karen Chadderton			Printed Name (Owner) Marvin Ostreicher	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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State of Connecticut
Department of Social Services
55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Riverside Health Care Center, Inc.	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 745 Main Street, East Hartford, CT 06108				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 860-289-2791	Report for Year Ended 9/30/2020	Page 2
Name of Facility (as shown on license) Riverside Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 745 Main Street, East Hartford, CT 06108	
License Numbers:	CCNH 1000C	RHNS	(Specify)
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully.
Administrator			
Name of Administrator Karen Chadderton		Nursing Home Administrator's License No.:	001221
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

General Information and Questionnaire

Partners/Members

General Information and Questionnaire
Corporate Owners

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page of 3A 37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Riverside Health Care Center, Inc.	745 Main Street, East Hartford, CT 06108	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Dorris Laufer	1402 59th Street, Brooklyn, NY 11219	President	50
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Secretary	200
Nathan Pollack	2441 Beachwood Road, Beachwood, OH 44122	Director	100
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	Director	56
Names of Stockholders Owning at Least 10% of Shares			
Michael Pollack Life Estate Trust	2441 Beachwood Road, Beachwood, OH 44122	Director	100
H. Ostreicher	1 Lakeside Drive, East Lawrence, NY 11559	Director	166

General Information and Questionnaire Individual Proprietorship

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

General Information and Questionnaire

Related Parties*

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.				
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / Line m12	41,092	41,092
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 Line 12d	8,573	8,573
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		COVID Expenses	Various	98,385	98,385
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg.16 / Line m12	1,553,128	1,553,128
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg.16 / Line m12	5,230	5,230
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg.16 / Line m12	32,480	32,480
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services/ Consulting	Various	1,684,316	1,622,502
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5f	26,085	23,903
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	4,228,508	4,155,462

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility Riverside Health & Rehab		License No. 1000c			Report for Year Ended 9/30/2020			Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	% **					
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	0%	Drugs/OTC/RX Consulting	Various	687,238	614,192	
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	2,242,914	2,242,914	
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	27,159	27,159	
Riverside Realty Co.	745 Main St. East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	1,261,427	***1,261,427	
Preferred Professional Services	850 Silas Deane Hwy Wethersfield, Ct	<input type="radio"/>	<input checked="" type="radio"/>	0%	RN Agency	Page 13 / Line 11a1	9,770	9,770	

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

*** N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

N/A

General Information and Questionnaire

Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.		Report for Year Ended			Page of
Riverside Health Care Center, Inc.		1000C		9/30/2020			6 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	2,930	2,930
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	Ongoing	Ongoing	85,374	85,374
Pitney Bowes, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Mailing Machine	Ongoing	Ongoing	2,161	2,161
Leaf 1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/19	39 Months	20,232	20,232
Toyota Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	03/16/15	36 Months	4,739	4,739
Nissan Motor Acceptance Corp, PO Box 371447, Pittsburgh PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	08/05/16	35 Months	14,045	14,045
WILLEASE	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	12/13/19	35 Months	4,080	1,633
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		Total ***	131,114

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.



MOTOR VEHICLE LEASE AGREEMENT WITH ARBITRATION CLAUSE - NEW YORK

1. PARTIES

Lessor:

Lessor (Dealer): TEDDY NISSAN, LLC Phone: (718) 515-1111 Lease Date: 11/13/2019Street Address: 3660 BOSTON RD City, St, Zip: BRONX NY 10469 NMAC Dealer #:

Lessee & Co-Lessee:

Lessee Name: RIVERSIDE HEALTH CARE CENTER, INC Co-Lessee: N/A Name of Driver:Street Address: 745 MAIN ST City, St, Zip: EAST HARTFORD CT 06108 (If Business):Mailing Address: N/A City, St, Zip: N/A County: HARTFORDGaraging Address: N/A City, St, Zip: N/A County: N/A

"You" and "your" refer equally to the Lessee and Co-Lessee (if any) signing this Lease. "We," "us" and "our" refer to the Dealer, or if this Lease is assigned, to Nissan-Infiniti LT ("NILLT") and/or any other assignee. "Vehicle" refers to the Motor Vehicle described below, including attachments, equipment, the battery and accessories, including any charging accessories included with the vehicle. You agree to lease this Vehicle from us under the terms on the front and back of this Lease. You understand that this is a Lease. You do not own this Vehicle, unless and until you exercise your option to purchase this Vehicle.

2. DESCRIPTION OF LEASED PROPERTY

New Used Charging Accessories Odometer Reading: 20
 Year: 2020 Make: NISSAN Model: MURANO Body Style: 4DR AWD S
 Color/Key Code: GLN / 15360 VIN: 5N1AZ2AS3LN110081

PRIMARY USE: Commercial Personal, Family or Household

WARNING: Important consumer protections may not apply if this Lease indicates that the Vehicle is being leased primarily for agricultural, business or commercial use.

3. FEDERAL CONSUMER LEASING ACT DISCLOSURE BOX

AMOUNT DUE AT LEASE SIGNING OR DELIVERY	MONTHLY PAYMENTS	OTHER CHARGES* (Not part of your monthly payment)	TOTAL OF PAYMENTS
<u>LEASE SIGNING OR DELIVERY</u> (From Section 4, Itemized below) <u>\$ 4282.78</u>	<u>YOUR first monthly payment of \$ 339.70</u> is due on signing, followed by <u>35</u> payments of <u>\$ 339.70</u> due on the <u>13th</u> of each month, beginning on <u>2/13/19</u> . The total of your monthly payments is <u>\$ 12229.20</u>	a) Disposition Fee (if you do not purchase the Vehicle) <u>\$ 395.00</u> b) <u>N/A</u> + <u>\$ N/A</u> c) <u>N/A</u> + <u>\$ N/A</u> d) <u>Total</u> = <u>\$ 395.00</u> *In addition, you may have to pay excess wear and use and mileage, if any.	<u>(The amount you will have paid by the end of the Lease)</u> <u>\$16567.28</u>

4. ITEMIZATION OF AMOUNT DUE AT LEASE SIGNING OR DELIVERY

AMOUNT DUE AT LEASE SIGNING OR DELIVERY		HOW THE AMOUNT DUE AT LEASE SIGNING OR DELIVERY WILL BE PAID	
a) Capitalized Cost Reduction including any net trade-in allowance	<u>\$ 2970.15</u>	h) DDC FEE + <u>\$ 75.00</u>	
b) First Monthly Payment	<u>+\$ 339.70</u>	i) NY TIRE FEE + <u>\$ 12.50</u>	
c) Refundable Security Deposit	<u>+\$ N/A</u>	j) ACO FEE + <u>\$ 650.00</u>	
d) Title Fees	<u>+\$ N/A</u>	k) ACO TAX + <u>\$ 41.28</u>	
e) Registration Fees	<u>+\$ N/A</u>	l) N/A + <u>\$ N/A</u>	
f) Tax on Cap Cost Reduction	<u>+\$ 188.60</u>	m) N/A + <u>\$ N/A</u>	
g) Sales Tax Paid in Advance	<u>+\$ 5.55</u>	n) N/A + <u>\$ N/A</u>	
		o) Total = <u>\$ 4282.78</u>	
I) Net Trade-in Allowance		<u>\$ N/A</u>	
II) Rebates and Non-Cash Credits		<u>+\$ 2650.00</u>	
III) Amount To Be Paid in Cash		<u>+\$ 1632.78</u>	
IV) Total		<u>= \$ 4282.78</u>	

5. YOUR MONTHLY PAYMENT IS DETERMINED AS SHOWN BELOW

a) Gross Capitalized Cost	<u>\$ 32777.18</u>	e) Depreciation and Any Amortized Amounts	<u>= \$ 9646.23</u>
The agreed upon value of the Vehicle (\$ <u>32,777.18</u>) and any items you pay over the lease term such as taxes, fees, service contracts, insurance and any outstanding prior credit or lease balance. If you want an itemization of this amount, please see Section 8.		The amount charged for the Vehicle's decline in value through normal use and for other items paid over the lease term.	
b) Capitalized Cost Reduction	<u>= \$ 2970.15</u>	f) Rent Charge	<u>+ \$ 1852.89</u>
The amount of any net trade-in allowance, rebate, non-cash credit or cash you pay that reduces the gross capitalized cost.		The amount charged in addition to the depreciation and any amortized amounts	
c) Adjusted Capitalized Cost	<u>= \$ 29807.03</u>	g) Total of Base Monthly Payments	<u>= \$ 11499.12</u>
The amount used in calculating your base monthly payment.		The depreciation and any amortized amounts plus the rent charge.	
d) Residual Value	<u>= \$ 20160.80</u>	h) The Number of Payments in Your Lease	<u>+ 36</u>
The value of the Vehicle at the end of the Lease used in calculating your base monthly payment.		i) Base Monthly Payment	<u>= \$ 319.42</u>
		j) Monthly Sales, Use or Lease Tax	<u>+ \$ 20.28</u>
		k) Monthly Luxury Tax	<u>+ \$ N/A</u>
		l) Total Monthly Payment	<u>= \$ 339.70</u>

6. IMPORTANT TERMS

Early Termination. You may have to pay a substantial charge if you end this Lease early. The charge may be up to several thousand dollars. The actual charge will depend on when the Lease is terminated. The earlier you end the Lease, the greater this charge is likely to be. See Section 14.

Excessive Wear and Use. You may be charged for excessive wear based on our standards for normal use and for mileage in excess of 15,000 miles per year at the rate of 15 cents per mile. See Section 20. If this box is checked, this mileage includes N/A miles over the term of the Lease purchased at

N/A cents per mile, which is included in your monthly payment. There will be no refund for unused miles, including any additional miles purchased by you.

Purchase Option at End of Lease Term. You have an option to purchase the Vehicle at the end of the lease term for \$ 20160.80, and a Purchase Option Fee of \$300.00. See Section 15.

Other Important Terms. This Lease contains additional information on early termination, purchase options and maintenance responsibilities, warranties, late and default charges, insurance, and any security interest, if applicable.

7. NEW YORK MOTOR VEHICLE LEASE DISCLOSURE BOX

a) Capitalized Cost \$ 32777.18
 The sum of the adjusted capitalized cost and the capitalized cost reduction. The

10. ESTIMATED FEES AND TAXES

The estimated total amount you will pay for official and license fees, registration, title and taxes, including personal property taxes, over the term of your Lease, whether included

(The sum of the adjusted capitalized cost and the capitalized cost reduction. The capitalized cost and the amount of rental payment may be negotiable.)

b) Capitalized Cost Reduction - \$ 2570.15
(cash downpayment plus net trade-in value)

c) Adjusted Capitalized Cost = \$ 29807.03
(The amount which is capitalized in connection with this Lease and is used in determining the amount of your periodic payment. This amount will be used in determining the legal limit of your early termination liability. Although the "adjusted capitalized cost" is not referred to in the early termination provisions of this Lease, the "adjusted capitalized cost" may be used to compare the early termination provisions of competing lessors.)

d) Estimated Residual Value \$ 20160.00

8. ITEMIZATION OF GROSS CAPITALIZED COST

The following items you will pay over the lease term and are in your monthly payment:

a) Agreed upon value of the Vehicle \$ 32378.18
b) Up-Front Sales Tax, if applicable + \$ N/A
c) Title, License and Registration + \$ 350.00
d) Acquisition Fee + \$ N/A
e) Service Contract(s) and/or Maintenance Contract(s) (See Section 11) + \$ N/A
f) Credit Life and/or Disability Insurance (See Section 11) + \$ N/A
g) Prior Credit or Lease Balance + \$ N/A
h) N/A + \$ N/A
i) N/A + \$ N/A
j) N/A + \$ N/A
k) N/A + \$ N/A
l) N/A + \$ N/A
m) Total Gross Capitalized Cost = \$ 32777.18

9. VEHICLE WARRANTIES

This Vehicle is covered by any warranty, extended warranty, service contract or maintenance contract indicated below:

Standard New Vehicle Limited Warranty provided by the manufacturer or distributor of this Vehicle.

Mechanical Breakdown Protection (MBP), a service contract for the repairs of certain major mechanical breakdowns of this Vehicle and related expenses.

Maintenance Contract, a contract for regularly scheduled care and maintenance of this Vehicle.

Used Vehicle Limited Warranty

N/A

EXCEPT AS EXPRESSLY PROVIDED UNDER THIS LEASE, WE OFFER NO EXPRESS OR IMPLIED WARRANTIES WITH RESPECT TO THIS VEHICLE. WE MAKE NO IMPLIED WARRANTY OF MERCHANTABILITY. THE LESSOR UNDERTAKES NO RESPONSIBILITY FOR THE QUALITY OF THE GOODS EXCEPT AS OTHERWISE PROVIDED IN THIS CONTRACT. THE LESSOR ASSUMES NO RESPONSIBILITY THAT THE GOODS WILL BE FIT FOR ANY PARTICULAR PURPOSE FOR WHICH YOU MAY BE LEASING THESE GOODS, EXCEPT AS OTHERWISE PROVIDED IN THE CONTRACT.

SIGNATURES

Lessee PLEASE SEE OTHER SIDE FOR ADDITIONAL TERMS AND CONDITIONS.

NOTICE: THIS CONTRACT CONTAINS AN ARBITRATION CLAUSE. PLEASE SEE OTHER SIDE.

Notice Regarding Arbitration: By signing below, you acknowledge that this Lease contains an arbitration clause and that you have read it. **READ THE ARBITRATION CLAUSE IN SECTION 29 BEFORE SIGNING HERE.**

Lessee, Signature: M. On

Co-Lessee signature: A

This Lease and the Special Notice - New York set forth all of our agreements and can only be changed by written agreement between the Lessee, Co-Lessee (if applicable) and Dealer, NILT, or any other assignee, if this Lease is assigned. There are no other written or verbal agreements. Any provision of this Lease which is invalid, illegal or unenforceable shall be ineffective without affecting in any way the remaining provisions. All lessees and guarantors are jointly and severally liable.

Notice to the Lessee: (1) Do not sign this Lease before you read it or if it contains any blank spaces to be filled in; (2) You are entitled to a completely filled in copy of this Lease when you sign it; (3) If you default in the performance of your obligations under this Lease, the Vehicle may be repossessed and you may be subject to suit and liability for the unpaid indebtedness evidenced by this Lease.

YOU ACKNOWLEDGE THAT YOU HAVE READ BOTH SIDES AND RECEIVED A COMPLETED COPY OF THIS LEASE BEFORE SIGNING BELOW.

MOTOR VEHICLE LEASE AGREEMENT

N/A
LESSEE SIGNATURE

RIVERSIDE HEALTH CARE CENTER, INC.
BUSINESS NAME

m On
BY (SIGNATURE)

N/A
CO-LESSEE SIGNATURE

MICHAEL GERLAND
NAME (PLEASE PRINT)

AST ROMA
TITLE

Guarantor

For purposes of this section, I/we/my/our/me/us refers solely to Guarantor. I/we jointly, severally and unconditionally guarantee the performance of all payment and other obligations of the Lessee, under this Lease. Upon any default by Lessee, Lessor may, at Lessor's option, proceed immediately against me/us without first proceeding against Lessee, any other guarantor or taking possession of and disposing of this Vehicle. My/Our liability is primary and will be unaffected by any settlement, compromise, extension, renewal or modification of this Lease or by any release or discharge of Lessee or other guarantor. I/we waive all notices and all rights to demands and presentments. This guarantee inures to the benefit of Lessor's successors and assigns.

N/A
GUARANTOR SIGNATURE

N/A
GUARANTOR SIGNATURE

N/A
GUARANTOR SIGNATURE



2020 NISSAN MURANO S AWD



Scan QR code for
model information

Standard Equipment Included at No Extra Charge

MECHANICAL & PERFORMANCE

3.5 Liter V6 Engine
w/ 260HP/240lb-ft Torque
XTRONIC CVT®
(Continuously Variable Transmission)
Hill Start Assist
Intelligent All-Wheel Drive
18" Machined Aluminum-Alloy Wheels

SAFETY & SECURITY

Automatic Emergency Braking (AEB)
Intelligent Forward Collision Warning (I-FCW)
Driver & Front Passenger, Side-Impact, & Curtain Air Bags
Driver Knee Air Bag
Passenger's Seat Knee Air Bag
Second Row Side Air Bags
Lower Anchors & Tethers for Children (LATCH)
4-Wheel Anti-lock Braking System (ABS)
Vehicle Dynamic Control (VDC)
Electronic Brake Force Distribution (EBD)
and Brake Assist (BA)
Tire Pressure Monitoring System (TPMS)
w/ Easy-Fill Tire Alert
Vehicle Security System (VSS)
Nissan Vehicle Immobilizer System

COMFORT & CONVENIENCE

Rear Door Alert
Intelligent Driver Alertness (IDA)
6-Way Manual Driver's Seat
4-Way Manual Front Passenger's Seat
60/40 Split Fold-Down Rear Seats
Cloth Seats
Power Front Windows with One-Touch
Auto-Up/Down with Safety Reverse Feature
Tilt and Telescoping Steering Wheel
Cruise Control
RearView Monitor
7" Advanced Drive-Assist® Display
Dual Zone Automatic Temperature Control
(ATC) w/ Front & Rear Vents
Nissan Intelligent Key®
Push Button Ignition

COMFORT & CONVENIENCE, CONT.

AM/FM/CD Audio System
with MP3/WMA Reader and 6 Speakers
NissanConnect® featuring Apple CarPlay®
and Android Auto™ +
Apple CarPlay® +
Android Auto™ +
8" Color Display w/ Multi-Touch Control
Bluetooth® Hands-Free Phone System +
Streaming Audio via Bluetooth® +
Hands-free Text Messaging Assistant +
Voice Recognition
Sirius® Eyes Free +
SiriusXM® Radio
with Advanced Audio Features +
2 Front Illuminated USB Connection Ports
for iPod® Interface and Other Compatible
Devices (1 Type-A, 1 Type-C)
2 Rear Illuminated USB Charge Port
(1 Type-A, 1 Type-C)
(3) 12-Volt DC Power Outlets

EXTERIOR

LED Headlights
with Signature LED Daytime Running Lights
Automatic On/Off Headlights
LED Rear Taillights
Outside Mirrors w/LED Turn Indicators
Rear Privacy Glass

+For more information, see dealer,
owner's manual, or [www.NissanUSA.com/
connect/important-information](http://www.NissanUSA.com/connect/important-information).

Manufacturer's Suggested
Retail Base Price:

Options Included by Manufacturer
Splash Guards
Rear Bumper Protector
Carpeted Floor Mats and Cargo Mat

DESTINATION CHARGES

Total* \$

*Does not include dealer installed options and accessories, local taxes or license fees. This label has been applied pursuant to federal law. Do not remove prior to delivery to the ultimate purchaser.

EPA
DOT

Fuel Economy and Environment

Gasoline Ve

Scan QR code for general
model information & options

\$33,130.00

Manufacturer

185.00

150.00

250.00

Cargo Mat

1,045.00

Total* \$34,780.00

Fuel Economy

23 MPG

combined city/hwy

20
city**28**
highway**4.3** gallons per 100 milesMIDSIZE STATION WAGONS range
from 14 to 27 MPG. The best vehicle
rates 136 MPGe.You spend
\$1,250more in fuel cost
over 5 years
compared to the
average new vehicle.

Annual fuel COST

\$1,750

Fuel Economy & Greenhouse Gas Rating (tailpipe only). Smog Rating (tailpipe only)

5

1

10

5

1

10

Best

This vehicle emits 388 grams CO₂ per mile. The best emits 0 grams per mile (tailpipe only). Producing a
distributing fuel also creates emissions; learn more at fueleconomy.gov.Actual results will vary for many reasons, including driving conditions and how you drive and maintain
your vehicle. The average new vehicle gets 27 MPG and costs \$7,500 to fuel over 5 years. Cost estimates
are based on 15,000 miles per year at \$2.70 per gallon. MPGe is miles per gasoline gallon equivalent.
Vehicle emissions are a significant cause of climate change and smog.fueleconomy.gov

Calculate personalized estimates and compare vehicles



GOVERNMENT 5-STAR SAFETY RATINGS

Overall Vehicle Score

★★★★★

Based on the combined ratings of frontal, side and rollover.

Should ONLY be compared to other vehicles of similar size and weight.

Frontal

Driver

★★★★★

Crash

Passenger

★★★★★

Based on the risk of injury in a frontal impact.

Should ONLY be compared to other vehicles of similar size and weight.

Side

Front seat

★★★★★

Crash

Rear seat

★★★★★

Based on the risk of injury in a side impact.

Rollover

★★★★★

Based on the risk of rollover in a single-vehicle crash.

Star ratings range from 1 to 5 stars (★★★★★) with 5 being the highest.

Source: National Highway Traffic Safety Administration (NHTSA)

www.safercar.gov or 1-888-327-4236

This Vehicle qualifies for Nissan's

Security+Plus Extended Protection Plan

The only service agreement backed by

Nissan Extended Services North America!

Ask your dealer for details, or call 1-800-NISSAN-1
for more information

VEHICLE COLORS:

EXT: GUN METALLIC

INT: GRAPHITE

FINAL ASSEMBLY POINT:

CANTON

TRANSPORT METHOD:

TRUCK

DEALER:

TEDDY NISSAN, LLC
3660 BOSTON ROAD
BRONX NY
10469

VIN: 5N1AZ2AS3LN110081

EMS: 50 STATE EMISSIONS

MDL: 23010-110081 KAD-G

OPT: C-B92B94L92C03

20191007225735AS5219

General Information and Questionnaire

Accounting Basis

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

Is the accounting basis for this

period the same as for the Yes If "No," explain.
previous period? No

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
---	---

Services Provided by This Firm (*describe fully*)

1 Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$ 32,485
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 32,485

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No |Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 GOLDMAN GRUDER & WOOD 2 STATEWIDE PROCESS SERVING 3 TREASURER STATE OF CONNECTICUT 4 BYRNE, COSTELLO & PICKARD P.C. 5 See Attached for Continued List	Telephone Number 203-899-8900 N/A 860-291-7278 315-474-6448 Various
--	--

Address (No. & Street, City, State, Zip Code)

1 200 CONNECTICUT AVENUE NORWALK CT 06854	
2 34 Connecticut Blvd. Suite #9, East Hartford, CT 06108	
3 Town Hall, 740 Main Street, East Hartford, CT 06108	
4 100 Madison St STE 1600 Syracuse, NY 13202	
5 Various	

Services Provided by This Firm (*describe fully*)

1 Collections (Disallowed on Pg 28)	\$ 37,507
2 Conservator (Disallowed on Pg 28)	\$ 400
3 Conservator (Disallowed on Pg 28)	\$ 2,381
4 Legal Fees Relating to HUD Shut Down	\$ 480
5 Various - See Attached (\$2,867 Disallowed on Pg 28)	\$ 5,155
	Charge for Services Provided \$ 45,923

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No |Page 15, Line 1e

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire
Accounting Basis

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 7a	of 37
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Legal Services Information

Name of Legal Firm or Independent Attorney 1 GENSER DUBOW GENSER & CONA LLP 2 THE WATER BUREAU OF THE MET DISTRICT 3 MURTHA CULLINA LLP 4 ROGIN NASSAU, LLC 5 ZIMMERMAN, KISER & SUTCLIFFE, PA	Telephone Number 631-390-5000 N/A 20- 772-7700 860-256-6300 407-425-7010
---	---

Address (No. & Street, City, State, Zip Code)

1 225 Broadhollow Rd Melville, NY 11747
2 555 MAINE STREET PO BOX 800 HARTFORD CT 06142
3 265 CHURCH ST NEW HAVEN CT 06510
4 185 ASYLUM ST HARTFORD CT 06103
5 PO BOX 3000 ORLANDO FL 32802

Services Provided by This Firm (describe fully)

1 Recourse Bank Searches (Disallowed on Pg 28)	\$ 1,785
2 Property Lein (Disallowed on Pg 28)	\$ 180
3 IDR / Rate Letter Review	\$ 2,288
4 2016 Revaluation (Disallowed on Pg 28)	\$ 210
5 Process Collections (Disallowed on Pg 28)	\$ 692

Charge for Services Provided
\$ 5,155

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Page 15, Line 1e

Yes

No

Schedule of Resident Statistics

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C				Report for Year Ended 9/30/2020				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					345	345						
A. On last day of PREVIOUS report period	345	345										
B. On last day of THIS report period	345	345							345	345		
2. Number of Residents					307	307						
A. As of midnight of PREVIOUS report period	307	307										
B. As of midnight of THIS report period	264	264							264	264		
3. Total Number of Days Care Provided During Period					4,036	4,036			1,841	1,841		
A. Medicare	5,877	5,877										
B. Medicaid (Conn.)	89,402	89,402			69,311	69,311			20,091	20,091		
C. Medicaid (other states)												
D. Private Pay	2,077	2,077			1,836	1,836			241	241		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	4,700	4,700			3,966	3,966			734	734		
G. Total Care Days During Period (3A thru F)	102,056	102,056			79,149	79,149			22,907	22,907		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	26	26			26	26						
5. Total Resident Days (3G + 4A + 4B)	102,082	102,082			79,175	79,175			22,907	22,907		

Schedule of Resident Statistics (Cont'd)

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					
N/A														

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
2nd change						
3rd change						
4th change						

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	29	214		21				
Per Diem Rate								
a. One bed rm.	Various	254.27		507.00				
b. Two bed rms.	Various	254.27		495.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	7,402	7,402	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	4,722	4,722	
C. Other	11,748	11,748	
D. Total Physical Therapy Treatments	23,872	23,872	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	1,642	1,642	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	718	718	
C. Other	2,348	2,348	
D. Total Speech Therapy Treatments	4,708	4,708	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	15,182	15,182	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	6,013	6,013	
C. Other	13,483	13,483	
D. Total Occupational Therapy Treatments	34,678	34,678	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		1000C	9/30/2020	10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)	47,763	55			
2. Administrator(s) (Complete also Sec. III of Schedule A1)	187,596	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	142,606	2,080			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	571,645	21,891			
5. Dietary Service					
a. Head Dietitian	173,846	5,018			
b. Food Service Supervisor	220,656	8,598			
c. Dietary Workers	959,394	50,709			
6. Housekeeping Service					
a. Head Housekeeper	139,289	4,459			
b. Other Housekeeping Workers	1,342,828	63,863			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	84,114	2,080			
b. Other Maintenance Workers	168,207	6,374			
8. Laundry Service					
a. Supervisor	526	38			
b. Other Laundry Workers	484,161	22,821			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	285,858	4,132			
b. RN					
1. Direct Care	1,584,561	30,885			
2. Administrative**	412,829	11,288			
c. LPN					
1. Direct Care	3,420,495	105,164			
2. Administrative**	105,498	2,964			
d. Aides and Attendants	5,400,922	268,005			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	461,639	18,008			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	240,922	7,730			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	497,360	13,227			
<i>A-13. Total Salary Expenditures</i>	16,932,715	651,469			

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C		Report for Year Ended 9/30/2020			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher	47,763			Non Discriminatory	Supervises Operations, Deals with DNS	55	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include **all** employment worked during the cost year.

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
Hebrew Home	60.35	257	17.88	78.23
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
 Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
 Total	2287.50	5,002	348	2,287.50

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Riverside Health Care Center, Inc.				1000C		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Karen Chadderton	187,596			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										
Michael Bernardi	142,606			Non Discriminatory	Assistant Administrator	2,080	A3			

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include all other employment worked during the cost year.

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	6,754	294			
3. Pharmacist	36,170	362			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	573,638	9,359			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	116,789	397			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	274,204	4,060			
b. Other					
10. Occupational Therapist					
a. Resident Care	827,783	19,532			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	9,770	170			
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	67,763	767			
B-13 Total Fees Paid in Lieu of Salaries	1,912,871	34,941			

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	628,283	628,283		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	135,102	135,102		
4. Social Security (F.I.C.A.)	\$	1,250,543	1,250,543		
5. Health Insurance	\$	2,243,648	2,243,648		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	80,865	80,865		
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$	3,533	3,533		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	332,715	332,715		
d. Accounting and Auditing	\$	32,485	32,485		
e. Legal (Services should be fully described on Page 7)	\$	45,923	45,923		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	26,990	26,990		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	63,433	63,433		
2. Cellular Phones	\$	6,168	6,168		
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$	1,481,804	1,481,804		
Subtotal		\$ 6,331,492	6,331,492		

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Total	\$ -	\$ -	\$ -

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		6,331,492	6,331,492		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	18,527	18,527		
3. Gifts to Staff and Residents	\$	23,487	23,487		
4. Employee Travel	\$	7,167	7,167		
5. Education Expenses Related to Seminars and Conventions	\$	4,407	4,407		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,550	1,550		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	52,971	52,971		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	7,181	7,181		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	23,504	23,504		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	750	750		
9. Subscriptions	\$	13,451	13,451		
10. Contributions*** See Attached Schedule	\$	3,450	3,450		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	141,529	141,529		
12. Administrative Management Services**	\$	1,631,930	1,631,930		
13. Other (<i>Specify</i>) See Attached Schedule	\$	175,551	175,551		
<i>C-14 Total Administrative & General Expenditures</i>	\$	8,436,947	8,436,947		

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Marketing Supplies (Disallowed on Pg 28)	\$ 7,810		
Promotional Advertising (Disallowed on Pg 28)	45,161		
Total Other Advertising	\$ 52,971	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 21,504		
AHCA Dues	2,000		
Total Dues	\$ 23,504	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Political Contributions (Disallowed on Pg 28)	\$ 3,450		
Total Contributions	\$ 3,450	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses and Permits	\$ 3,037		
Penalties (Disallowed on Pg 28a)	953		
Routine Bank Charges	53,723		
Miscellaneous Expense (Disallowed on Pg 28a)	11,559		
Prior Period Expense (Disallowed on Pg 28a)	106,279		
Total Other Administrative and General	\$ 175,551	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	1,631,930	Shared Expenses	Page 16 / Line m12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility	License No.	Report for Year Ended		Page of
	1000C	9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 875,781	875,781		
2. Non-Food Supplies	\$ 79,709	79,709		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 18,660	18,660		
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 974,150	974,150		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020		Page of 19 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	188,443	188,443	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	2,249	2,249	
c. Other (Specify) Laundry Supplies	\$	50,227	50,227	
3D. Total Laundry Expenditures (3a + b + c)	\$	240,919	240,919	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
Basis for Allocation of Costs (See Note on Page 5)

Name of Facility	License No.	Report for Year Ended		Page	of
	1000C	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	93,923	93,923		
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	93,923	93,923		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	572,280	572,280		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	92,422	92,422		
c. Medical and Therapeutic Supplies	\$	322,958	322,958		
d. Ambulance/Limousine***	\$	39,445	39,445		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	19,544	19,544		
f. X-rays and Related Radiological Procedures***	\$	26,095	26,095		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	101,739	101,739		
i. Recreation	\$	48,189	48,189		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	293,272	293,272		
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,515,944	1,515,944		

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Supplies - Rehab Tpy and Anclry (Disallowed on Pg 29a)	\$ 66		
Supplies COVID19	162,083		
IV Thy Supplies - Rehab Tpy and Ancllr (Disallowed on Pg 29a)	23,212		
Fees - Medical Services (Disallowed on Pg 29a)	202		
Purch Services - Nursing	1,848		
Equip Rental - Nursing (\$49,271 Disallowed on Pg 29a)	53,294		
Equip Rental - Rehab Tpy and Anclry (Disallowed on Pg 29a)	9,991		
Equip Rental - Respiratory (Disallowed on Pg 29a)	42,576		
Total Other Resident Care	\$ 293,272	\$ -	\$ -

Report of Expenditures
Schedule C-2 - Individuals or Firms Providing Services by Contract *

Name of Facility Riverside Health Care Center, Inc.				License No. 1000C	Report for Year Ended 9/30/2020				Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				Pg	Line
		Yes	No			CCNH	RHNS	(Specify)			
MJ Daly	110 Mattatuck Heights, Waterbury, CT, 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC and Boiler service	134,715				22	6f
Otis Elevator	PO Box 13716 Newark, NJ 07188	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	18,958				22	6f
Kone Inc.	47-36 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	12,863				22	6f
ADM Environmental	1317 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Removal/Recycling Services	59,296				22	6f
ADP	Philadelphia, PA 19170- 0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	30,303				16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	18,220				16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	20,440				16	m11
Cier, James	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Painting Services	23,937				22	6f
Emcore Services	5 Dakota Dr #111, New Hyde Park, NY 11042	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	28,351				22	6f
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	15,449				18	2b
Beacon Plowing Service	200 Burnside Ave, East Hartford, CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plowing Services	18,002				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	138,009	138,009			
c. Light & Power	\$	362,073	362,073			
d. Water	\$	175,577	175,577			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	131,114	131,114			
f. Other <i>(itemize)</i>	\$	362,058	362,058			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	1,168,831	1,168,831			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	193,310	193,310			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	193,310	193,310			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	264,266	264,266			
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	264,266	264,266			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,261,427	1,261,427			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	330,715	330,715			
c. Personal property taxes	\$	49,261	49,261			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	2,098,979	2,098,979			

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Supplies - Maintenance	\$ 44,025		
Ground Supplies - Maintenance	1,412		
Fees - Maintenance	50		
Purch Services - Maintenance	228,514		
Ground Services - Maintenance	18,002		
Pest Control - Maintenance	5,743		
Carting - Maintenance	64,163		
COVID Supplies	149		
Total Other Repairs and Maintenance	\$ 362,058	\$ -	\$ -

Depreciation Schedule

Name of Facility Riverside Health Care Center, Inc.				License No. 1000C			Report for Year Ended 9/30/2020				Page 23	of 37
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements				20,614,833		20,614,833	(Equity Purposes)					
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment				1,048,608		1,048,608	(Equity Purposes)					
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
		Yes	No									
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period		Var	Var	2,224,101		2,224,101	1,492,100	S/L	Various	164,761		
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)		Var	Var	180,752		180,752		S/L	Various	28,549		
D-3. Subtotal											193,310	
E. Total Depreciation											193,310	

Schedule of Land Improvements Acquired during this report period

***Ties to Page 23, Line A3**

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

***Ties to Page 23, Line B3**

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/9/2019	Direct Supply-Burnisher	\$ 1,120	5	\$ 224
10/18/2019	McKesson-Lift, Patient Power	2,476	5	495
10/25/2019	Culinary Depot-Ice Maker	3,212	5	642
10/27/2019	McKesson-Scale	756	5	151
10/30/2019	Cul Depot - Ice Storage Bin	1,454	5	291
10/30/2019	McKesson-Scale	756	5	151
10/30/2019	Culinary Depot-Sales Tax	495	5	99
8/30/2019	MJ Daly - 2 Heat Pumps	9,065	5	1,813
11/11/2019	McKesson-2 Electric Beds	1,214	5	243
11/26/2019	Hobart	10,848	5	2,170
12/9/2019	McKesson-3 Electric Beds	1,822	5	364
12/16/2019	McKesson- Scale	756	5	151
2/7/2020	McKesson-U/S Bladder widescan	8,147	5	1,629
12/26/2019	Cul Depot-Dishwasher	75,996	10	7,600
1/31/2020	Wayfair-Dining Table	787	5	157
4/7/2020	TriState - Oxygen concentrator	609	5	122
4/18/2020	THD Pro - Electric Hand Spraye	1,072	5	214
4/21/2020	Direct Supply-Smart Care Trio	4,305	5	861
5/4/2020	McKesson-5 Oxygen Concentrators	2,919	5	584
5/13/2020	McKesson-25 Oxygen Concentrato	14,401	5	2,880
5/14/2020	Cul Depot-	1,288	5	258
4/21/2020	PC Connection-Optiplex	3,495	5	699
5/6/2020	COVID - isolation carts	636	5	127
4/12/2020	Windstream-new phone system	4,053	5	811
6/3/2020	McKesson-3 Elec beds	1,891	5	378
6/24/2020	McKesson-Scale	821	5	164
8/11/2020	UnifiedVox-phone system	14,500	5	2,900
8/25/2020	Cul Depot-Conveyor Toaster	661	5	132
9/21/2020	TriState - Detecto chair scale	1,467	5	293
7/13/2020	IT Savvy-2 HPE Aruba	5,112	5	1,022
9/23/2020	IT Savvy-APC Smart	1,010	5	202
9/14/2020	IT Savvy-HPE Aruba	1,978	5	396
9/14/2020	IT Savvy-HPE Aruba	554	5	111
9/8/2020	PC Connection-ProDesk/Office	1,073	5	215
Total additions for Movable Equipment		\$ 180,752		\$ 28,549 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/31/2019	MJ Daly-Sewage Pump	\$ 6,368	10	\$ 637
10/29/2019	MJ Daly-VIC BF Valves	10,416	10	1,042
1/27/2020	Magnum Ind-Door Kickplates	1,617	10	162
10/25/2019	Okulus-phones 5th floor	16,050	10	1,605
11/18/2019	Okulus - phones	3,680	10	368
1/20/2020	MJ Daly-3 pump assemblies	5,963	10	596
12/31/2019	MJ Daly-3 HP Pump	6,153	10	615
1/31/2020	MJ Daly-Line Repair	4,187	10	419
12/31/2019	MJ Daly-Pipe and Fittings	4,333	10	433
12/31/2019	MJ Daly-2 Heat Pumps	9,960	10	996
2/18/2020	MJ Daly - Pump, Misd	2,650	10	265
2/20/2020	Junga Electric- Conduit/wiring	2,387	10	239
2/18/2020	MJ Daly- Circ Pump Chiller	1,894	10	189
4/15/2020	Eagle Rivet Roof - roof	80,485	10	8,049
6/26/2020	Eagle Rivet Roof	159,970	10	15,997

7/31/2020	Eagle Rivet-roof	161,970	10	16,197	ttachment Pages 23 24
9/11/2020	Okulus-data lines	5,124	10	512	
9/10/2020	Haynes Commextend lines	12,316	10	1,232	
Total additions for Leasehold Improvemer		\$ 495,523		\$ 49,553	*
Deletions:					
Total deletions for Leasehold Improvemer		\$ -		\$ -	**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	3,097,363	2,313,194	S/L	Various	214,713	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	495,523		S/L	Various	49,553	
C-4. Subtotal									264,266
D. Total Amortization									264,266

* Straight-line method must be used.

** Specify which of the following bases were used:

- Minimum of 5 years or 60 months.
- Life of mortgage; OR
- Remaining Life of Lease; OR
- Actual Life if owned by Related Party.

Riverside Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV	
LEASEROLD IMPROVEMENTS												
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,996,100	2,098,481	209,045	2,307,526	209,045	2,516,571	479,529	
2019 Additions												
LI	Magnum Ind - Entry Tile	10/12/2018	S/L	10	2,320	-	232	232	232	464	1,856	
LI	Junga Electric-ballards	11/16/2018	S/L	15	2,746	-	183	183	183	366	2,380	
LI	Magnum Ind-Sheet Vinyl	12/31/2018	S/L	10	1,133	-	113	113	113	226	907	
LI	OTIS-Power uni/Starter	12/21/2018	S/L	20	28,117	-	1406	1,406	1,406	2,812	25,305	
LI	MJ Daly-pipes,fitting	1/31/2019	S/L	20	8,777	-	439	439	439	878	7,899	
LI	MJ Daly-couplers/diverters	1/31/2019	S/L	20	3,024	-	151	151	151	302	2,722	
LI	MJ Daly-Module Control	1/31/2019	S/L	20	2,767	-	138	138	138	276	2,491	
LI	MJ Daly-pipes,valves	1/31/2019	S/L	20	2,183	-	109	109	109	218	1,965	
LI	MJ Daly-Misc	2/28/2019	S/L	20	4,207	-	210	210	210	420	3,787	
LI	Magnum Ind-door kickplates	3/12/2019	S/L	10	1,617	-	162	162	162	324	1,293	
LI	MJ Daly-Penthouse Pump	1/13/2019	S/L	10	2,226	-	223	223	223	446	1,780	
LI	MJ Daly-Faucets/Valves	2/28/2019	S/L	20	2,190	-	109	109	109	218	1,972	
LI	WestReach-Door	4/30/2019	S/L	10	1,571	-	157	157	157	314	1,257	
LI	Lingard Cabinet Co-countertops	5/30/2019	S/L	15	3,988	-	266	266	266	532	3,456	
LI	MJ Daly	5/31/2019	S/L	20	3,011	-	151	151	151	302	2,709	
LI	MJ Daly-water heater parts	5/31/2019	S/L	20	2,056	-	103	103	103	206	1,850	
LI	Westreach-Door	7/31/2019	S/L	10	999	-	100	100	100	200	799	
LI	MJ Daly-Chiller Leak Install	6/30/2019	S/L	20	5,166	-	258	258	258	516	4,650	
LI	MJ Daly-Thermostat valve	6/25/2019	S/L	20	1,417	-	71	71	71	142	1,275	
LI	MJ Daly-Valves	6/25/2019	S/L	20	1,405	-	70	70	70	140	1,265	
LI	MJ Daly-Fan Motor	6/30/2019	S/L	20	2,212	-	111	111	111	222	1,990	
LI	MJ Daly - 2 Heat Pumps	10/31/2018	S/L	20	9,065	-	453	453	453	906	8,159	
LI	MJ Daly - 2 Heat Pumps	11/30/2018	S/L	20	9,065	-	453	453	453	906	8,159	
2020 Additions												
LI	MJ Daly-Sewage Pump	7/31/2019	S/L	10	6,368	-	-	-	637	637	5,731	
LI	MJ Daly-VIC BF Valves	10/29/2019	S/L	10	10,416	-	-	-	1,042	1,042	9,374	
LI	Magnum Ind-Door Kickplates	1/27/2020	S/L	10	1,617	-	-	-	162	162	1,455	
LI	Okulus-phones 5th floor	10/25/2019	S/L	10	16,050	-	-	-	1,605	1,605	14,445	
LI	Okulus - phones	11/18/2019	S/L	10	3,680	-	-	-	368	368	3,312	
LI	MJ Daly-3 pump assemblies	1/20/2020	S/L	10	5,963	-	-	-	596	596	5,367	
LI	MJ Daly-3 HP Pump	12/31/2019	S/L	10	6,153	-	-	-	615	615	5,538	
LI	MJ Daly-Line Repair	1/31/2020	S/L	10	4,187	-	-	-	419	419	3,768	
LI	MJ Daly-Pipe and Fittings	12/31/2019	S/L	10	4,333	-	-	-	433	433	3,900	
LI	MJ Daly - 2 Heat Pumps	12/31/2019	S/L	10	9,960	-	-	-	996	996	8,964	
LI	MJ Daly - Pump, Msd	2/18/2020	S/L	10	2,650	-	-	-	265	265	2,385	
LI	Junga Electric- Conduit/wiring	2/20/2020	S/L	10	2,387	-	-	-	239	239	2,148	
LI	MJ Daly - Circ Pump Chiller	2/18/2020	S/L	10	1,894	-	-	-	189	189	1,705	
LI	Eagle Rivet Roof - roof	4/15/2020	S/L	10	80,485	-	-	-	8,049	8,049	72,436	
LI	Eagle Rivet Roof	6/26/2020	S/L	10	159,970	-	-	-	15,997	15,997	143,973	
LI	Eagle Rivet-roof	7/31/2020	S/L	10	161,970	-	-	-	16,197	16,197	145,773	
LI	Okulus-data lines	9/11/2020	S/L	10	5,124	-	-	-	512	512	4,612	
LI	Haynes Commextend lines	9/10/2020	S/L	10	12,316	-	-	-	1,232	1,232	11,084	
TOTAL LEASEROLD IMPROVEMENTS						3,592,886	2,098,481	214,713	2,313,194	264,266	2,577,460	1,015,426
MOVABLE EQUIPMENT												
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,073,919	1,327,339	148,651	1,475,990	148,651	1,624,641	449,278	
2019 Additions												
MME	Starling Physicians-ApneaLink	10/11/2018	S/L	7	1,604	-	229	229	229	458	1,146	
MME	TriState Surg-Bariatric Beds	10/10/2018	S/L	15	2,334	-	156	156	156	312	2,022	
MME	Culinary Depot-Waring CB15	10/17/2018	S/L	10	1,138	-	114	114	114	228	910	
MME	TriState-Bariatric Wheelchair	11/6/2018	S/L	5	798	-	160	160	160	320	478	
MME	Cul Depot-shipp on Asset 1212	11/30/2018	S/L	10	36	-	4	4	4	8	28	
MME	Culinary Depot-Ice Maker	11/30/2018	S/L	10	2,989	-	299	299	299	598	2,391	
MME	Cul Depot-Merid Water Dispense	11/6/2018	S/L	10	4,057	-	406	406	406	812	3,245	
MME	Smart Care-blower motor	11/12/2018	S/L	8	1,925	-	241	241	241	482	1,443	
MME	Daniel's Equip-UniMacWasher	11/1/2018	S/L	10	4,844	-	484	484	484	968	3,876	
MME	MLK Lock-Security Cameras	11/14/2018	S/L	5	3,551	-	710	710	710	1,420	2,131	
MME	RVH Millwork-Cabinet/Sink	1/3/2019	S/L	20	5,583	-	279	279	279	558	5,025	
MME	Dir Supply-Dig Chair Scale	1/21/2019	S/L	10	1,308	-	131	131	131	262	1,046	
MME	Cul Depot-Meat Chopper	11/20/2018	S/L	10	5,115	-	511	511	511	1,022	4,093	
MME	Daniel's Equip-UniMacWasher	2/25/2019	S/L	10	19,377	-	1938	1,938	1,938	3,876	15,501	
MME	SupplyWorks-window coverings	2/4/2019	S/L	5	1,849	-	370	370	370	740	1,109	
MME	SupplyWorks-window coverings	2/14/2019	S/L	5	1,308	-	262	262	262	524	784	
MME	SmartCare - Thermostat	2/1/2019	S/L	5	1,407	-	281	281	281	562	845	
MME	McKesson-Trapeze Bed	3/25/2019	S/L	15	499	-	33	33	33	66	433	
MME	Direct Supply-Vacuum	3/13/2019	S/L	8	635	-	79	79	79	158	477	
MME	Direct Supply-Cabinets/Chests	3/1/2019	S/L	15	4,822	-	321	321	321	642	4,180	
MME	Culinary Depot - Ice Dispenser	4/22/2019	S/L	10	3,766	-	377	377	377	754	3,012	
MME	Supply Works-Cellular shades	4/8/2019	S/L	5	2,460	-	492	492	492	984	1,476	
MME	Direct Supply-Dig Chair Scale	5/7/2019	S/L	10	1,368	-	137	137	137	274	1,094	
MME	TriState-Bariatric Wheel Chair	5/29/2019	S/L	5	798	-	160	160	160	320	478	
MME	Direct Supply-Floor Machine	5/24/2019	S/L	10	670	-	67	67	67	134	536	
MME	MLK Lock-cameras	4/2/2019	S/L	5	1,752	-	350	350	350	700	1,052	
MME	MJ Daly-Chiller	5/31/2019	S/L	10	64,859	-	6486	6,486	6,486	12,972	51,887	
MME	TriState Surg-Elec Actuator	8/21/2019	S/L	10	541	-	54	54	54	108	433	
MME	Cul Dep-Mobile dish dispenser	9/24/2019	S/L	10	7,796	-	780	780	780	1,560	6,236	
MME	McKesson-Defibrillator	4/18/2019	S/L	5	995	-	199	199	199	398	597	
2020 Additions												
MME	Direct Supply-Burnisher	10/9/2019	S/L	5	1,120	-	-	-	224	224	896	
MME	McKesson-Lift, Patient Power	10/18/2019	S/L	5	2,476	-	-	-	495	495	1,981	
MME	Culinary Depot-Ice Maker	10/25/2019	S/L	5	3,212	-	-	-	642	642	2,570	
MME	McKesson-Scale	10/27/2019	S/L	5	756	-	-	-	151	151	605	
MME	Cul Dep - Ice Storage Bin	10/30/2019	S/L	5	1,454	-	-	-	291	291	1,163	
MME	McKesson-Scale	10/30/2019	S/L	5	756	-	-	-	151	151	605	

Riverside Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
MME	Culinary Depot-Sales Tax	10/30/2019	S/L	5	495	-	-	-	99	99	396
MME	MJ Daly - 2 Heat Pumps	8/30/2019	S/L	5	9,065	-	-	-	1,813	1,813	7,252
MME	McKesson-2 Electric Beds	11/11/2019	S/L	5	1,214	-	-	-	243	243	971
MME	Hobart	11/26/2019	S/L	5	10,848	-	-	-	2,170	2,170	8,678
MME	McKesson-3 Electric Beds	12/9/2019	S/L	5	1,822	-	-	-	364	364	1,458
MME	McKesson-Scale	12/16/2019	S/L	5	756	-	-	-	151	151	605
MME	McKesson-U/S Bladder widescan	2/7/2020	S/L	5	8,147	-	-	-	1,629	1,629	6,518
MME	Cul Depot-Dishwasher	12/26/2019	S/L	10	75,996	-	-	-	7,600	7,600	68,396
MME	Wayfair-Dining Table	1/31/2020	S/L	5	787	-	-	-	157	157	630
MME	TriState - Oxygen concentrator	4/7/2020	S/L	5	609	-	-	-	122	122	487
MME	THD Pro - Electric Hand Spraye	4/18/2020	S/L	5	1,072	-	-	-	214	214	858
MME	Direct Supply-Smart Care Trio	4/21/2020	S/L	5	4,305	-	-	-	861	861	3,444
MME	McKesson-5 Oxygen Concentrators	5/4/2020	S/L	5	2,919	-	-	-	584	584	2,335
MME	McKesson-25 Oxygen Concentrato	5/13/2020	S/L	5	14,401	-	-	-	2,880	2,880	11,521
MME	Cul Depot-	5/14/2020	S/L	5	1,288	-	-	-	258	258	1,030
MME	PC Connection-Optiplex	4/21/2020	S/L	5	3,495	-	-	-	699	699	2,796
MME	COVID - isolation carts	5/6/2020	S/L	5	636	-	-	-	127	127	509
MME	Windstream-new phone system	4/12/2020	S/L	5	4,053	-	-	-	811	811	3,242
MME	McKesson-3 Elec beds	6/3/2020	S/L	5	1,891	-	-	-	378	378	1,513
MME	McKesson-Scale	6/24/2020	S/L	5	821	-	-	-	164	164	657
MME	UnifiedOx-phone system	8/11/2020	S/L	5	14,500	-	-	-	2,900	2,900	11,600
MME	Cul Depot-Conveyor Toaster	8/25/2020	S/L	5	661	-	-	-	132	132	529
MME	TriState - Detecto chair scale	9/21/2020	S/L	5	1,467	-	-	-	293	293	1,174
MME	IT Savvy-2 HPE Aruba	7/13/2020	S/L	5	5,112	-	-	-	1,022	1,022	4,090
MME	IT Savvy-APC Smart	9/23/2020	S/L	5	1,010	-	-	-	202	202	808
MME	IT Savvy-HPE Aruba	9/14/2020	S/L	5	1,978	-	-	-	396	396	1,582
MME	IT Savvy-HPE Aruba	9/14/2020	S/L	5	554	-	-	-	111	111	443
MME	PC Connection-ProDesk/Office	9/8/2020	S/L	5	1,073	-	-	-	215	215	858
TOTAL MOVABLE EQUIPMENT					2,404,853	1,327,339	164,761	1,492,100	193,310	1,685,410	719,443
TOTAL ASSETS PER CR SCHEDULE					5,997,739	3,425,820	379,474	3,805,294	457,576	4,262,870	1,734,869
TOTAL ASSETS PER TRIAL BALANCE					5,957,918	-	395,569	4,159,293	395,569	4,159,293	1,797,725
ROUNDING											
VARIANCE					40,721	3,425,820	(16,095)	(353,999)	62,007	103,577	(62,856)

F/S vs C/R NBV - Page 31, Line B9

62,856

F/S vs C/R Depreciation - Page 36, Line F1

(62,007)

C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	09/08/80			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	345			
6. Square Footage	144,794			
7. Acquisition Cost				
a. Land	365,846			
b. Building	19,933,873			

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	04/03/03			
c. Interest Rate for the Cost Year	3.75%			
d. Term of Mortgage (number of years)	34 Years, 6 Months			
e. Amount of Principal Borrowed	18,891,400			
f. Principal balance outstanding as of 9/30/2020	13,540,487			

Complete if Mortgage was Refinanced

During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

C. Expenditures Other Than Salaries (cont'd) - Interest

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest		\$	16,664	16,664		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	16,664	16,664		
14. Insurance						
a. Insurance on Property (buildings only)		\$	70,114	70,114		
b. Insurance on Automobiles		\$	6,072	6,072		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	30,945	30,945		
2. Fire and Extended Coverage		\$				
3. Other (Specify) Crime / Liability		\$	186,372	186,372		
14d. Total Insurance Expenditures (14a + b + c)		\$	293,503	293,503		
15. Total All Expenditures (A-13 thru C-14)		\$	33,685,446	33,685,446		

D. Adjustments to Statement of Expenditures

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C	Report for Year Ended 9/30/2020		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 257,700	257,700		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 827,783	827,783		
7.			Other - See attached Schedule	\$ 67,763	67,763		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 332,715	332,715		
10.			Accounting	\$			
10a.			Legal	\$ 43,155	43,155		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,008	4,008		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 23,487	23,487		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,162	1,162		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 52,971	52,971		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 3,450	3,450		
21.	16	m12	Unallowable Management Fees	\$ 776,995	776,995		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 177,153	177,153		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 2,568,342	2,568,342			

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary relating to Marketing	\$ 59,915		
10	12o	Respiratory Therapist	197,785		
Total Other Salaries Adjustment			\$ 257,700	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant	\$ 55,771		
13	b12o	Rehab Consultant	11,992		
Total Other Fees Adjustments			\$ 67,763	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Respiratory Therapy Salaries	\$ 42,392		
15	Var	Benefits Associated with Marketing Salary	15,220		
16	m13	Penalties	953		
16	m13	Miscellaneous Expense	11,559		
16	m13	Prior Period Expense	106,279		
16	m8a	Chamber Dues	750		
Total Other A&G Adjustments			\$ 177,153	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2020

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	6,168 TB Linked
Cell Phone Allowed Based on Bed Capacity	6
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 2,160
Days in Cost Report (365 out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 2,160
Disallowed Cell Phone (Page 28, Line 12)	<u>\$ 4,008</u>

Riverside Health & Rehab
Calculation of Allowable Management Fee
September 30, 2020

Pg. 28c

<u>Description</u>	<u>Amount</u>
Management fees Charged	1,631,930
Accounting Charges	32,485
Total Management Fees Per Agreement	1,664,415
Patient Days	102,082
Imputed Days - 90% Occupancy (365/365 Days)	113,333
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 14.69
PPD Allowance Per Client 2019	7.82
2020 CPI Increase %	1.02%
PPD Allowance 9/30/2020	7.83
Amount over (Under)	\$ 6.8559
Total Days	113,333
Disallowable Management Fee	\$ 776,995

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	197,785	Page 10
Total Salaries	16,932,715	TB Linked
Percent to Total Salaries	1.17%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 3,629,293 [TB Linked](#)

Respiratory Therapist Benefits Disallowed **42,392** [Page 28 attachment](#)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility			License No.	Report for Year Ended		Page of	
Riverside Health Care Center, Inc.			1000C	9/30/2020		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 2,568,342	2,568,342		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 572,280	572,280		
28.	20	5d	Ambulance/Limousine	\$ 39,445	39,445		
29.	20	5f	X-rays, etc	\$ 26,095	26,095		
30.	20	5h	Laboratory	\$ 101,739	101,739		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 19,544	19,544		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 199,892	199,892		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$ 7,901	7,901		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 26,489	26,489		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 35,498	35,498		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest -				
			See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,597,225	3,597,225		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 26,625		
20	5c	Med B Nursing Supplies	47,949		
20	51	Supplies - Rehab Tpy and Anclry	66		
20	51	IV Thy Supplies - Rehab Tpy and Anclry	23,212		
20	51	Fees - Medical Services	202		
20	51	Equip Rental - Nursing	49,271		
20	51	Equip Rental - Rehab Tpy and Anclry	9,991		
20	51	Equip Rental - Respiratory	42,576		
Total Other Ancillary Costs			\$ 199,892	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 7,901		
Total Excess Movable Equipment Depreciation			\$ 7,901	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Insurance on Automobiles	\$ 6,072		
22	6e	Leases on Automobiles	20,417		
Total Other Property Adjustments			\$ 26,489	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

Total Cable TV Expense	30,225	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u>\$ 26,625</u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30 of 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 37,080,190	37,080,190			
b. Medicaid Room and Board Contractual Allowance **	\$ (15,133,425)	(15,133,425)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,759,545	2,759,545			
b. Medicare Room and Board Contractual Allowance **	\$ (2,252,135)	(2,252,135)			
4. a. Private-Pay Residents and Other	\$ 5,487,046	5,487,046			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,210,342)	(1,210,342)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 244,830	244,830			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (264,389)	(264,389)			
c. Prescription Drugs - Non-Medicare	\$ 426,044	426,044			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (440,824)	(440,824)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 330,599	330,599			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 300,037	300,037			
c. Physical Therapy - Non-Medicare	\$ 623,133	623,133			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (434,878)	(434,878)			
4. a. Speech Therapy - Medicare	\$ 186,674	186,674			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 145,780	145,780			
c. Speech Therapy - Non-Medicare	\$ 229,492	229,492			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (147,798)	(147,798)			
5. a. Occupational Therapy - Medicare	\$ 461,516	461,516			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 210,149	210,149			
c. Occupational Therapy - Non-Medicare	\$ 907,725	907,725			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (574,870)	(574,870)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,416,562	2,416,562			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 210,396	210,396			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 31,561,057	31,561,057			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 1,436	1,436			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,701,269	1,701,269			
V. Total Other Revenue (1 thru 8)	\$ 1,702,705	1,702,705			
VI. Total All Revenue (III +V)	\$ 33,263,762	33,263,762			

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Medicare A NTA Contra-Riverside	\$ 884,870		
30 II 6a	Medicare A Nsng Comp Contra-Riverside	1,458,084		
30 II 6a	Medicare Pt A IV Therapy-Riverside	19,559		
30 II 6a	Medicare Pt A Lab-Riverside	35,569		
30 II 6a	Medicare Pt A Specialty Beds-Riverside	494		
30 II 6a	Medicare Pt A X-Ray-Riverside	22,041		
30 II 6a	Medicare Pt B Prior Period-Riverside	(4,055)		
Total Other Resident Revenue - Medicare		\$ 2,416,562	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Hospice Contra Other	\$ (1,050)		
30 II 6b	Hospice Lab	1,050		
30 II 6b	Medicaid IV Therapy-Riverside	7,409		
30 II 6b	Medicaid Lab-Riverside	34,562		
30 II 6b	Medicaid X-Ray-Riverside	493		
30 II 6b	MCR Pt A Chargeable Med Supp-Riverside	8,982		
30 II 6b	MCR Pt A Charge Med Supp Contra-Riverside	(8,982)		
30 II 6b	Medicare Pt A Settlement-Riverside	17,628		
30 II 6b	Medicare Pt B Flu/Pneumonia-Riverside	2,805		
30 II 6b	Comm Ins IV Therapy-Riverside	2,867		
30 II 6b	Comm Ins Lab-Riverside	2,737		
30 II 6b	Comm Ins X-Ray-Riverside	900		
30 II 6b	Mgd Medicare NTA Contra-Riverside	37,677		
30 II 6b	Mgd Medicare Nsng Comp Contra-Riverside	67,505		
30 II 6b	Mgd Medicare IV Therapy	9,983		
30 II 6b	Mgd Medicare Lab	19,805		
30 II 6b	Mgd Medicare X-Ray	9,621		
30 II 6b	Mgd Medicare Flu/Pneumonia	2,486		
30 II 6b	Mgd Medicare Prior Period	(6,082)		
Total Other Resident Revenue		\$ 210,396	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Earned on Money Market Account	338,470	\$ 1,436		
Total Interest Income		\$ 1,436	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Lawsuit Settlement Revenue (No CY expense)	\$ 2,099		
30 IV 8	Stimulus Revenue	1,575,509		
30 IV 8	Medical Records Income (Disallowed on Pg 29a)	160		
30 IV 8	Rebates / Refunds (Disallowed on Pg 29a)	35,338		
30 IV 8	Flu Shot Revenue	100		
30 IV 8	UHC Income	59,540		
30 IV 8	Long Term CT PET Tax (No Expense Reported Do not Disallow)	26,888		
30 IV 8	Corporate Tax Credit	1,635		
Total Other Revenue		\$ 1,701,269	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	31 37
Account			Amount
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)			\$ 4,061,462
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 4,441,043
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$ 104,061
4. Inventories			\$ 134,283
5. Prepaid Expenses			\$ 492,317
a. _____			
b. _____			
c. _____			
d. See Schedule			492,317
6. Interest Receivable			\$
7. Medicare Final Settlement Receivable			\$
8. Other Current Assets (<i>itemize</i>)			\$ 129,268
CT PET Deferred Tax			121,768
CT PET Tax Receivable			7,500
See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)			\$ 9,362,434
B. Fixed Assets			
1. Land			\$
2. Land Improvements			\$
*Historical Cost _____			
Accum. Depreciation _____			Net
3. Buildings			\$
*Historical Cost _____			
Accum. Depreciation _____			Net
4. Leasehold Improvements			\$ 1,015,426
*Historical Cost 3,592,886			
Accum. Depreciation 2,577,460			Net
5. Non-Movable Equipment			\$
*Historical Cost _____			
Accum. Depreciation _____			Net
6. Movable Equipment			\$ 719,443
*Historical Cost 2,404,853			
Accum. Depreciation 1,685,410			Net
7. Motor Vehicles			\$
*Historical Cost _____			
Accum. Depreciation _____			Net
8. Minor Equipment-Not Depreciable			\$
9. Other Fixed Assets (<i>itemize</i>)			\$ 62,857
F/S vs C/R NBV 62,856			
See Schedule 1			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 1,797,725

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 44,806
31	A5	Prepaid General Insurance	71,458
31	A5	Prepaid Expense Other	38,739
31	A5	Prepaid Real Estate Taxes	251,092
31	A5	Prepaid Personal Property Taxes	32,661
31	A5	Prepaid Mgmt Assets	53,561
Total Prepaid Expenses			\$ 492,317

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ 1
Total Other Other Fixed Assets (Itemize)			\$ 1

Schedule of Other Assets Page 32 Line B7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Current Maturities of Note Payable MJO	\$ 87,303
33	A12	Unclaimed ADP Checks	5,710
33	A12	Due to Medicaid	688,453
33	A12	Deferred Revenue RCF	1,532,287
33	A12	Patient Funds	276,261
33	A12	Accrued Expenses	397,485
33	A12	Accrued Pension	80,865
33	A12	Accrued Workers Comp	164,490
Total Other Current Liabilities (Itemize)			\$ 3,232,854

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	32 37
Account		Amount	
		Total Brought Forward:	\$ 11,160,159
C. Leasehold or like property recorded for Equity Purposes.			
1. Land			\$
2. Land Improvements	*Historical Cost _____ Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost _____ Accum. Depreciation	Net	\$ 20,614,833
4. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation	Net	\$ 1,048,608
5. Movable Equipment	*Historical Cost _____ Accum. Depreciation	Net	\$
6. Motor Vehicles	*Historical Cost _____ Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable			\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 21,663,441
D. Investment and Other Assets			
1. Deferred Deposits			\$ 330,170
2. Escrow Deposits			\$ 299,725
3. Organization Expense	*Historical Cost _____ Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)			\$
5. Investments Related to Resident Care (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$
Name and Address	Amount	Loan Date	
7. Other Assets (itemize)			\$ 33,978
Security Deposits	33,978		
See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 663,873
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 33,487,473

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 33	of 37										
Account				Amount										
Liabilities														
A. Current Liabilities														
1. Trade Accounts Payable				\$ 2,193,465										
2. Notes Payable (<i>itemize</i>)				\$										
See Schedule														
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 29,063										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Lender</th> <th style="text-align: left;">Purpose</th> <th style="text-align: left;">Amount</th> <th style="text-align: left;">Date Due</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>Equipment Obligation</td> <td style="text-align: right;">29,063</td> <td></td> <td></td></tr> </tbody> </table>					Name of Lender	Purpose	Amount	Date Due			Equipment Obligation	29,063		
Name of Lender	Purpose	Amount	Date Due											
	Equipment Obligation	29,063												
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 1,462,521										
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$										
6. Accrued Payroll Taxes Payable				\$										
7. Medicare Final Settlement Payable				\$										
8. Medicare Current Financing Payable				\$										
9. Mortgage Payable (<i>Current Portion</i>)				\$										
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$										
11. Accrued Income Taxes*				\$										
12. Other Current Liabilities (<i>itemize</i>)				\$ 3,232,854										
See Schedule				3,232,854										
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 6,917,903										

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			6,917,903	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$ 651,666	
Name of Lender	Purpose	Amount	Date Due	
	Notes Payable / Equipment Obligation LT	651,666		
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$ 5,752,839	
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related / Other	5,752,839			
4. Other Long-Term Liabilities (<i>itemize</i>)			\$	
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 6,404,505	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 13,322,408	

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	35	37
		Account	Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	20,614,833
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	1,048,608
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	21,663,441
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	5,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,143,699)
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ (359,677)
7. Total Net Worth			\$	(1,498,376)
C. Total Reserves and Net Worth				\$ 20,165,065
D. Total Liabilities, Reserves, and Net Worth				\$ 33,487,473

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
		9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ (901,938)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 33,263,762		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 33,623,439		
D. Net Income or Deficit				\$ (359,677)		
E. Balance				\$ (1,261,615)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses Per Page 27 \$33,685,446						
F/S vs C/R Depreciation (62,007)						
Total Expenses Per FS \$33,623,439						
2. Other (<i>itemize</i>)						
Prior Period Adjustments 2,239						
F-3. Total Additions				\$ 2,239		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$ 239,000		
Name and Address (No., City, State, Zip)		Title	Amount			
			239,000			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$ 239,000		
H. Balance at End of Period				\$ (1,498,376)		

I. Preparer's/Reviewer's Certification

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer <i>Matthew S. Bavolack</i>	Title Principal	Date Signed 02/11/2021
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813
Contact Email Address jphelps@nathealthcare.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Riverside Health Care Center, Inc. for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Riverside Health Care Center, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Riverside Health Care Center, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 7, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name Riverside Health Care Center, Inc.

Complete the following check list. **Provide an explanation for any “No” answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
100000-0114-00-000-0	Cash-Hebrew Home- - -	0.00			0.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home- - -	0.00			0.00
101005-0110-00-000-0	Cash Operating MnT-Riverside	630,390.00			630,390.00
102000-0110-00-000-0	Cash - Payroll-Riverside	5,083.00			5,083.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home- - -	0.00			0.00
103100-0114-00-000-0	Cash-Payroll 1-Hebrew Home- - -	0.00			0.00
104000-0110-00-000-0	Cash Savings-Riverside	3,143,082.00			3,143,082.00
104000-0114-00-000-0	Cash Savings-Hebrew Home- - -	0.00			0.00
105000-0110-00-000-0	Cash Savings Patients-Riverside	276,261.00			276,261.00
106000-0110-00-000-0	Petty Cash-Riverside	1,700.00			1,700.00
106000-0114-00-000-0	Petty Cash-Hebrew Home- - -	0.00			0.00
106100-0110-00-000-0	Petty Cash Res Funds-Riverside	1,300.00			1,300.00
106100-0114-00-000-0	Petty Cash Res Funds-Hebrew Home- - -	0.00			0.00
107000-0110-00-000-0	Resident Refunds-Riverside	3,646.00			3,646.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home- - -	0.00			0.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home- - -	0.00			0.00
109000-0114-00-000-0	Restricted Cash	0.00			0.00
110000-0110-00-000-0	Accounts Receivable-Riverside	1,124,895.00			1,124,895.00
110000-0114-00-000-0	Accounts Receivable-Hebrew Home- - -	0.00			0.00
111000-0110-00-000-0	A/R Private-Riverside	453,560.00			453,560.00
111000-0114-00-000-0	A/R Private-Hebrew Home- - -	0.00			0.00
111200-0110-00-000-0	A/R Comm Ins-Riverside	51,734.00			51,734.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home- - -	0.00			0.00
111300-0110-00-000-0	AR Hospice-Riverside	158,600.00			158,600.00
111300-0114-00-000-0	AR Hospice-Hebrew Home- - -	0.00			0.00
111400-0110-00-000-0	A/R Mgd Medicare	84,420.00			84,420.00
111400-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
112000-0110-00-000-0	A/R Medicare Pt A-Riverside	832,135.00			832,135.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home- - -	0.00			0.00
112500-0110-00-000-0	A/R Medicare Pt B-Riverside	26,082.00			26,082.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home- - -	0.00			0.00
113000-0110-00-000-0	A/R Medicaid-Riverside	2,288,101.00			2,288,101.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home- - -	0.00			0.00
114000-0110-00-000-0	A/R Patient Pticipation-Riverside	148,112.00			148,112.00
114000-0114-00-000-0	A/R Patient Pticipation-Hebrew Home- - -	0.00			0.00
115000-0114-00-000-0	A/R VA-Hebrew Home- - -	0.00			0.00
116100-0110-00-000-0	Medicare Co-Ins Bad Debt-Riverside	17,628.00			17,628.00
116100-0114-00-000-0	Medicare Co-Ins Bad Debt-Hebrew Home- - -	0.00			0.00
116200-0110-00-000-0	Allowance for Doubtful Accounts-Riverside	(744,224.00)			(744,224.00)
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home- - -	0.00			0.00
120000-0110-00-000-0	Prepaid Expenses-Riverside- - -	0.00			0.00
120000-0114-00-000-0	Prepaid Expenses-Hebrew Home- - -	0.00			0.00
121400-0110-00-000-0	Prepaid Workers Comp-Riverside	44,806.00			44,806.00
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home- - -	0.00			0.00
122200-0110-00-000-0	Prepaid Gen. Ins-Riverside	71,458.00			71,458.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home- - -	0.00			0.00
129000-0110-00-000-0	Prepaid Expense Other-Riverside	38,739.00			38,739.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home- - -	0.00			0.00
129100-0110-00-000-0	Prepaid Real Estate Taxes-Riverside	251,092.00			251,092.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home- - -	0.00			0.00
129110-0110-00-000-0	Prepaid Personal Property Taxes-Riverside	32,661.00			32,661.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home- - -	0.00			0.00
129300-0110-00-000-0	Prepaid Mgmt Assets-Riverside	53,561.00			53,561.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home- - -	0.00			0.00
129900-0110-00-000-0	CT PET Deferred Tax-Riverside	121,768.00			121,768.00
130000-0110-00-000-0	Inventory-Riverside	61,971.00			61,971.00
130000-0114-00-000-0	Inventory-Hebrew Home- - -	0.00			0.00
131000-0110-00-000-0	Inventory Shared -Riverside	72,312.00			72,312.00
141000-0114-00-000-0	Loans and Exchange-Hebrew Home- - -	0.00			0.00
141400-0110-00-000-0	Due from Realty-Riverside	104,061.00			104,061.00
141600-0110-00-000-0	Due from Related-Riverside- - -	0.00			0.00
141600-0114-00-000-0	Due from Related-Hebrew Home- - -	0.00			0.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home- - -	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
141900-0110-00-000-0	CT PET Tax Receivable - - -	7,500.00			7,500.00
142000-0110-00-000-0	Real Estate Tax Ins MIP Escrow-Riverside	299,725.00			299,725.00
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home- - -	0.00			0.00
143000-0110-00-000-0	Reserve for Replacement-Riverside	330,170.00			330,170.00
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home- - -	0.00			0.00
145000-0110-00-000-0	Security Deposits-Riverside	33,978.00			33,978.00
145000-0114-00-000-0	Security Deposits-Hebrew Home- - -	0.00			0.00
151000-0114-00-000-0	Land-Hebrew Home- - -	0.00			0.00
153000-0114-00-000-0	Building-Hebrew Home- - -	0.00			0.00
153600-0114-00-000-0	Construction in Progress-Hebrew Home- - -	0.00			0.00
154000-0110-00-000-0	Leasehold Improvement-Riverside	3,592,887.00			3,592,887.00
154000-0114-00-000-0	Leasehold Improvement-Hebrew Home- - -	0.00			0.00
156000-0110-00-000-0	Moveable Equip-Riverside	2,364,131.00			2,364,131.00
156000-0114-00-000-0	Moveable Equip-Hebrew Home- - -	0.00			0.00
156100-0110-00-000-0	Moveable Equip Mgmt-Riverside- - -	0.00			0.00
158000-0114-00-000-0	Organizational Costs-Hebrew Home- - -	0.00			0.00
163000-0114-00-000-0	Accum Dep - Building-Hebrew Home- - -	0.00			0.00
164000-0110-00-000-0	Accum Amort - LHI-Riverside	(2,535,855.00)			(2,535,855.00)
164000-0114-00-000-0	Accum Amort - LHI-Hebrew Home- - -	0.00			0.00
166000-0110-00-000-0	Accum Dep - Moveable Equip-Riverside	(1,623,438.00)			(1,623,438.00)
166000-0114-00-000-0	Accum Dep - Moveable Equip-Hebrew Home- - -	0.00			0.00
166100-0110-00-000-0	Accum Dep - Moveable Equip Mgmt-Riverside- - -	0.00			0.00
210000-0110-00-000-0	Accounts Payable-Riverside	(2,193,465.00)			(2,193,465.00)
210000-0114-00-000-0	Accounts Payable-Hebrew Home- - -	0.00			0.00
211006-0110-00-000-0	Current maturities of note payable MJO	(87,303.00)			(87,303.00)
211106-0110-00-000-0	Notes/Loans Payable L/T - Riverside	(538,572.00)			(538,572.00)
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home- - -	0.00			0.00
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home- - -	0.00			0.00
211400-0110-00-000-0	Equipment Obligation ST-Riverside	(29,063.00)			(29,063.00)
211410-0114-00-000-0	Equipment Obligation LT-Hebrew Home- - -	0.00			0.00
211410-0114-99-999-9	Equipment Obligation - ST - Hebrew	0.00			0.00
211411-0110-00-000-0	Equipment Obligation LT 1-Riverside	(113,094.00)			(113,094.00)
220000-0110-00-000-0	Loans and Exchange-Riverside- - -	0.00			0.00
220000-0114-00-000-0	Loans and Exchange-Hebrew Home- - -	0.00			0.00
220200-0110-00-000-0	Unclaimed ADP checks-Riverside	(5,710.00)			(5,710.00)
220200-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
221300-0114-00-000-0	Due to Prior Owner-Hebrew Home- - -	0.00			0.00
221400-0110-00-000-0	Due to Realty-Riverside	(1,326,641.00)			(1,326,641.00)
221700-0110-00-000-0	Due to Medicaid-Riverside	(688,453.00)			(688,453.00)
221760-0110-00-000-0	Deferred Revenue Rcf-Riverside	(1,532,287.00)			(1,532,287.00)
226200-0110-00-000-0	Patients Fund-Riverside	(276,261.00)			(276,261.00)
226200-0114-00-000-0	Patients Fund-Hebrew Home- - -	0.00			0.00
227000-0114-00-000-0	Sec Deposit Private Patient-Hebrew Home- - -	0.00			0.00
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home- - -	0.00			0.00
237000-0114-00-000-0	Disability Ins-Hebrew Home- - -	0.00			0.00
240000-0114-00-000-0	401K-Hebrew Home- - -	0.00			0.00
242100-0110-00-000-0	Voluntary Ded. Exchange-Riverside- - -	0.00			0.00
242200-0114-00-000-0	Savings Deduction-Hebrew Home- - -	0.00			0.00
250000-0110-00-000-0	Accrued Expenses-Riverside	(397,485.00)			(397,485.00)
250000-0114-00-000-0	Accrued Expenses-Hebrew Home- - -	0.00			0.00
250020-0110-00-000-0	Accrued Pension-Riverside	(80,865.00)			(80,865.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home- - -	0.00			0.00
250030-0110-00-000-0	Accrued Worker's Comp-Riverside	(164,490.00)			(164,490.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home- - -	0.00			0.00
250100-0110-00-000-0	Accrued Payroll-Riverside	(1,462,521.00)			(1,462,521.00)
250100-0114-00-000-0	Accrued Payroll-Hebrew Home- - -	0.00			0.00
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home- - -	0.00			0.00
251000-0110-00-000-0	Accrued Purchase-Riverside- - -	0.00			0.00
251000-0114-00-000-0	Accrued Purchases-Hebrew Home- - -	0.00			0.00
271500-0110-00-000-0	Due to Related-Riverside	(4,344,394.00)			(4,344,394.00)
271500-0114-00-000-0	Due to Related-Hebrew Home- - -	0.00			0.00
274000-0110-00-000-0	Due to Other-Riverside	(81,804.00)			(81,804.00)
280000-0110-00-000-0	Capital-Riverside	(5,000.00)			(5,000.00)
280200-0110-00-000-0	Shareholders Undis Earn-Riverside	(418,549.00)			(418,549.00)
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home- - -	0.00			0.00
286000-0110-00-000-0	Ptnr Drawings-Riverside	239,000.00			239,000.00
295000-0110-00-000-0	Retained Earnings-Riverside	1,323,248.00			1,323,248.00

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		9/30/2020			9/30/2020
295000-0114-00-000-0	Retained Earnings-Hebrew Home- - -	0.00			0.00
303005-0110-00-000-0	Hospice Contra Other	1,050.00			1,050.00
303100-0110-00-000-0	Hospice Revenue-Riverside	(1,890,122.00)			(1,890,122.00)
303100-0114-00-000-0	Hospice Revenue-Hebrew Home- - -	0.00			0.00
303700-0110-00-000-0	Hospice C/A-Riverside	655,210.00			655,210.00
303700-0114-00-000-0	Hospice C/A-Hebrew Home- - -	0.00			0.00
303750-0114-00-000-0	Hospice C/A Prior Year-Hebrew Home- - -	0.00			0.00
304100-0110-00-000-0	Hospice Pharmacy	(5,509.00)			(5,509.00)
304100-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304105-0110-00-000-0	Hospice Pharmacy Contra	5,509.00			5,509.00
304105-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304300-0110-00-000-0	Hospice PT-Riverside	(1,190.00)			(1,190.00)
304300-0114-00-000-0	Hospice PT-Hebrew Home- - -	0.00			0.00
304305-0110-00-000-0	Hospice PT Contra-Riverside	423.00			423.00
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home- - -	0.00			0.00
304400-0110-00-000-0	Hospice ST	(1,145.00)			(1,145.00)
304400-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304405-0110-00-000-0	Hospice ST Contra	573.00			573.00
304405-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304600-0110-00-000-0	Hospice Lab	(1,050.00)			(1,050.00)
304800-0110-00-000-0	Hospice OT-Riverside	(5,267.00)			(5,267.00)
304800-0114-00-000-0	Hospice OT-Hebrew Home- - -	0.00			0.00
304805-0110-00-000-0	Hospice OT Contra---	1,224.00			1,224.00
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home- - -	0.00			0.00
311000-0110-00-000-0	Medicaid Room & Board-Riverside	(37,080,190.00)			(37,080,190.00)
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home- - -	0.00			0.00
311005-0110-00-000-0	Medicaid Room & Board Contra-Riverside	15,098,371.00			15,098,371.00
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home- - -	0.00			0.00
313005-0110-00-000-0	Medicaid Contra Other-Riverside	35,054.00			35,054.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home- - -	0.00			0.00
313100-0114-00-000-0	Medicaid Case Mix Adj-Hebrew Home- - -	0.00			0.00
313101-0114-00-000-0	Medicaid Rate Adjustment-Hebrew Home- - -	0.00			0.00
314100-0110-00-000-0	Medicaid Pharmacy-Riverside	(223,302.00)			(223,302.00)
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home- - -	0.00			0.00
314105-0110-00-000-0	Medicaid Pharmacy Contra-Riverside	230,711.00			230,711.00
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home- - -	0.00			0.00
314300-0110-00-000-0	Medicaid PT-Riverside	(186,395.00)			(186,395.00)
314300-0114-00-000-0	Medicaid PT-Hebrew Home- - -	0.00			0.00
314305-0110-00-000-0	Medicaid PT Contra-Riverside	186,419.00			186,419.00
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home- - -	0.00			0.00
314400-0110-00-000-0	Medicaid ST-Riverside	(63,160.00)			(63,160.00)
314400-0114-00-000-0	Medicaid ST-Hebrew Home- - -	0.00			0.00
314405-0110-00-000-0	Medicaid ST Contra-Riverside	63,160.00			63,160.00
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home- - -	0.00			0.00
314500-0110-00-000-0	Medicaid IV Therapy-Riverside	(7,409.00)			(7,409.00)
314600-0110-00-000-0	Medicaid Lab-Riverside	(34,562.00)			(34,562.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home- - -	0.00			0.00
314800-0110-00-000-0	Medicaid OT-Riverside	(258,222.00)			(258,222.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home- - -	0.00			0.00
314805-0110-00-000-0	Medicaid OT Contra-Riverside	258,222.00			258,222.00
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home- - -	0.00			0.00
315000-0110-00-000-0	Medicaid X-Ray-Riverside	(493.00)			(493.00)
315000-0114-00-000-0	Medicaid X-Ray-Hebrew Home- - -	0.00			0.00
321000-0110-00-000-0	Medicare Pt A Room & Board-Riverside	(2,759,545.00)			(2,759,545.00)
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home- - -	0.00			0.00
321005-0110-00-000-0	Medicare Pt A R and B Contra-Riverside	2,167,231.00			2,167,231.00
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home- - -	0.00			0.00
321006-0110-00-000-0	Medicare A PT Contra-Riverside	(546,193.00)			(546,193.00)
321007-0110-00-000-0	Medicare A OT Contra-Riverside	(513,696.00)			(513,696.00)
321008-0110-00-000-0	Medicare A ST Contra-Riverside	(275,417.00)			(275,417.00)
321009-0110-00-000-0	Medicare A NTA Contra-Riverside	(884,870.00)			(884,870.00)
321010-0110-00-000-0	Medicare A Nsng Comp Contra-Riverside	(1,458,084.00)			(1,458,084.00)
323005-0110-00-000-0	Medicare Pt A Contra Other-Riverside	58,105.00			58,105.00
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home- - -	0.00			0.00
324100-0110-00-000-0	Medicare Pt A Pharmacy-Riverside	(244,830.00)			(244,830.00)
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home- - -	0.00			0.00
324105-0110-00-000-0	Medicare Pt A Pharmacy Contra-Riverside	264,389.00			264,389.00

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324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home- - -	0.00			0.00
324200-0110-00-000-0	MCR Pt A Chargeable Med Supp-Riverside	(8,982.00)			(8,982.00)
324200-0114-00-000-0	MCR Pt A Chargeable Med Supp-Hebrew Home- - -	0.00			0.00
324205-0110-00-000-0	MCR Pt A Charge Med Supp Contra-Riverside	8,982.00			8,982.00
324205-0114-00-000-0	MCR Pt A Charge Med Supp Contra-Hebrew Home- - -	0.00			0.00
324300-0110-00-000-0	Medicare Pt A PT-Riverside	(226,325.00)			(226,325.00)
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home- - -	0.00			0.00
324305-0110-00-000-0	Medicare Pt A PT Contra-Riverside	226,325.00			226,325.00
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home- - -	0.00			0.00
324400-0110-00-000-0	Medicare Pt A ST-Riverside	(129,763.00)			(129,763.00)
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home- - -	0.00			0.00
324405-0110-00-000-0	Medicare Pt A ST Contra-Riverside	129,763.00			129,763.00
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home- - -	0.00			0.00
324500-0110-00-000-0	Medicare Pt A IV Therapy-Riverside	(19,559.00)			(19,559.00)
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home- - -	0.00			0.00
324600-0110-00-000-0	Medicare Pt A Lab-Riverside	(35,569.00)			(35,569.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home- - -	0.00			0.00
324800-0110-00-000-0	Medicare Pt A OT-Riverside	(269,786.00)			(269,786.00)
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home- - -	0.00			0.00
324805-0110-00-000-0	Medicare Pt A OT Contra-Riverside	269,786.00			269,786.00
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home- - -	0.00			0.00
324900-0110-00-000-0	Medicare Pt A Specialty Beds-Riverside	(494.00)			(494.00)
325000-0110-00-000-0	Medicare Pt A X-Ray-Riverside	(22,041.00)			(22,041.00)
325000-0114-00-000-0	Medicare Pt A X-Ray-Hebrew Home- - -	0.00			0.00
328000-0110-00-000-0	Medicare Pt A Sequestration-Riverside	26,799.00			26,799.00
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home- - -	0.00			0.00
329000-0110-00-000-0	Medicare Pt A Settlement-Riverside	(17,628.00)			(17,628.00)
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home- - -	0.00			0.00
334300-0110-00-000-0	Medicare Pt B PT-Riverside	(104,274.00)			(104,274.00)
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home- - -	0.00			0.00
334305-0110-00-000-0	Medicare Pt B PT Contra-Riverside	19,831.00			19,831.00
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home- - -	0.00			0.00
334400-0110-00-000-0	Medicare Pt B ST-Riverside	(56,911.00)			(56,911.00)
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home- - -	0.00			0.00
334405-0110-00-000-0	Medicare Pt B ST Contra-Riverside	(126.00)			(126.00)
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home- - -	0.00			0.00
334800-0110-00-000-0	Medicare Pt B OT-Riverside	(191,730.00)			(191,730.00)
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home- - -	0.00			0.00
334805-0110-00-000-0	Medicare Pt B OT Contra-Riverside	33,761.00			33,761.00
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home- - -	0.00			0.00
335700-0110-00-000-0	Medicare Pt B Flu/Pneumonia-Riverside	(2,805.00)			(2,805.00)
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home- - -	0.00			0.00
337300-0110-00-000-0	Mgd Medicare Pt B PT-Riverside	(7,416.00)			(7,416.00)
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home- - -	0.00			0.00
337305-0110-00-000-0	Mgd Medicare Pt B PT Contra-Riverside	(23,465.00)			(23,465.00)
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home- - -	0.00			0.00
337400-0110-00-000-0	Mgd Medicare Pt B ST-Riverside	(3,983.00)			(3,983.00)
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home- - -	0.00			0.00
337405-0110-00-000-0	Mgd Medicare Pt B ST Contra-Riverside	222.00			222.00
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home- - -	0.00			0.00
337800-0110-00-000-0	Mgd Medicare Pt B OT-Riverside	(10,536.00)			(10,536.00)
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home- - -	0.00			0.00
337805-0110-00-000-0	Mgd Medicare Pt B OT Contra-Riverside	333.00			333.00
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home- - -	0.00			0.00
338000-0110-00-000-0	Medicare Pt B Prior Period-Riverside	4,055.00			4,055.00
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home- - -	0.00			0.00
341000-0110-00-000-0	Private Room & Board-Riverside	(1,174,969.00)			(1,174,969.00)
341000-0114-00-000-0	Private Room & Board-Hebrew Home- - -	0.00			0.00
341005-0110-00-000-0	Private Room & Board Contra-Riverside	101,969.00			101,969.00
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home- - -	0.00			0.00
344100-0114-00-000-0	Private Pharmacy-Hebrew Home- - -	0.00			0.00
344105-0110-00-000-0	Private Pharmacy Contra-Riverside	406.00			406.00
344300-0110-00-000-0	Private PT-Riverside	(1,679.00)			(1,679.00)
344300-0114-00-000-0	Private PT-Hebrew Home- - -	0.00			0.00
344305-0114-00-000-0	Private PT Contra-Hebrew Home- - -	0.00			0.00
344400-0110-00-000-0	Private ST-Riverside	(3,337.00)			(3,337.00)
344400-0114-00-000-0	Private ST-Hebrew Home- - -	0.00			0.00

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		9/30/2020			9/30/2020
344800-0110-00-000-0	Private OT-Riverside	(2,735.00)			(2,735.00)
344800-0114-00-000-0	Private OT-Hebrew Home- - -	0.00			0.00
345000-0114-00-000-0	Private X-Ray-Hebrew Home- - -	0.00			0.00
351000-0110-00-000-0	Comm Ins Room & Board-Riverside	(333,811.00)			(333,811.00)
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home- - -	0.00			0.00
351005-0110-00-000-0	Comm Ins Room & Board Contra-Riverside	78,319.00			78,319.00
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home- - -	0.00			0.00
353005-0110-00-000-0	Comm Ins Contra Other-Riverside	3,056.00			3,056.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home- - -	0.00			0.00
354100-0110-00-000-0	Comm Ins Pharmacy-Riverside	(20,432.00)			(20,432.00)
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home- - -	0.00			0.00
354105-0110-00-000-0	Comm Ins Pharmacy Contra-Riverside	21,965.00			21,965.00
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home- - -	0.00			0.00
354300-0110-00-000-0	Comm Ins PT-Riverside	(20,195.00)			(20,195.00)
354300-0114-00-000-0	Comm Ins PT-Hebrew Home- - -	0.00			0.00
354305-0110-00-000-0	Comm Ins PT Contra-Riverside	19,693.00			19,693.00
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home- - -	0.00			0.00
354400-0110-00-000-0	Comm Ins ST-Riverside	(4,114.00)			(4,114.00)
354400-0114-00-000-0	Comm Ins ST-Hebrew Home- - -	0.00			0.00
354405-0110-00-000-0	Comm Ins ST Contra-Riverside	3,090.00			3,090.00
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home- - -	0.00			0.00
354500-0110-00-000-0	Comm Ins IV Therapy-Riverside	(2,867.00)			(2,867.00)
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home- - -	0.00			0.00
354600-0110-00-000-0	Comm Ins Lab-Riverside	(2,737.00)			(2,737.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home- - -	0.00			0.00
354800-0110-00-000-0	Comm Ins OT-Riverside	(25,339.00)			(25,339.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home- - -	0.00			0.00
354805-0110-00-000-0	Comm Ins OT Contra-Riverside	21,258.00			21,258.00
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home- - -	0.00			0.00
355000-0110-00-000-0	Comm Ins X-Ray-Riverside	(900.00)			(900.00)
355000-0114-00-000-0	Comm Ins X-Ray-Hebrew Home- - -	0.00			0.00
361000-0114-00-000-0	VA Room & Board-Hebrew Home- - -	0.00			0.00
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home- - -	0.00			0.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home- - -	0.00			0.00
364100-0114-00-000-0	VA Pharmacy-Hebrew Home- - -	0.00			0.00
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home- - -	0.00			0.00
364200-0114-00-000-0	VA Chargeable Medical Supplies-Hebrew Home- - -	0.00			0.00
364205-0114-00-000-0	VA Chargeable Med Supp Contra-Hebrew Home- - -	0.00			0.00
364300-0114-00-000-0	VA PT-Hebrew Home- - -	0.00			0.00
364305-0114-00-000-0	VA PT Contra-Hebrew Home- - -	0.00			0.00
364400-0114-00-000-0	VA ST-Hebrew Home- - -	0.00			0.00
364405-0114-00-000-0	VA ST Contra-Hebrew Home- - -	0.00			0.00
364500-0114-00-000-0	VA IV Therapy-Hebrew Home- - -	0.00			0.00
364600-0114-00-000-0	VA Lab-Hebrew Home- - -	0.00			0.00
364800-0114-00-000-0	VA OT-Hebrew Home- - -	0.00			0.00
364805-0114-00-000-0	VA OT Contra-Hebrew Home- - -	0.00			0.00
365000-0114-00-000-0	VA X-Ray-Hebrew Home- - -	0.00			0.00
371000-0110-00-000-0	Mgd Medicare Room and Board----	(2,088,144.00)			(2,088,144.00)
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home- - -	0.00			0.00
371005-0110-00-000-0	Mgd Medicare Room & Board Contra	341,982.00			341,982.00
371005-0114-00-000-0	Mgd Medicare R&B Contra-Hebrew Home- - -	0.00			0.00
371006-0110-00-000-0	Mgd Medicare PT Contra-Riverside	(22,762.00)			(22,762.00)
371007-0110-00-000-0	Mgd Medicare OT Contra-Riverside	(21,564.00)			(21,564.00)
371008-0110-00-000-0	Mgd Medicare ST Contra-Riverside	(10,505.00)			(10,505.00)
371009-0110-00-000-0	Mgd Medicare NTA Contra-Riverside	(37,677.00)			(37,677.00)
371010-0110-00-000-0	Mgd Medicare Nsng Comp Contra-Riverside	(67,505.00)			(67,505.00)
373005-0110-00-000-0	Mgd Medicare Contra Other	29,806.00			29,806.00
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home- - -	0.00			0.00
374100-0110-00-000-0	Mgd Medicare Pharmacy	(182,716.00)			(182,716.00)
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home- - -	0.00			0.00
374105-0110-00-000-0	Mgd Medicare Pharmacy Contra	188,148.00			188,148.00
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home- - -	0.00			0.00
374300-0110-00-000-0	Mgd Medicare PT	(222,546.00)			(222,546.00)
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home- - -	0.00			0.00
374305-0110-00-000-0	Mgd Medicare PT Contra	222,546.00			222,546.00
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home- - -	0.00			0.00
374400-0110-00-000-0	Mgd Medicare ST	(88,170.00)			(88,170.00)

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		9/30/2020			9/30/2020
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home- - -	0.00			0.00
374405-0110-00-000-0	Mgd Medicare ST Contra	88,170.00			88,170.00
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home- - -	0.00			0.00
374500-0110-00-000-0	Mgd Medicare IV Therapy	(9,983.00)			(9,983.00)
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home- - -	0.00			0.00
374600-0110-00-000-0	Mgd Medicare Lab	(19,805.00)			(19,805.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home- - -	0.00			0.00
374610-0110-00-000-0	Mgd Medicare Glucose	0.00			0.00
374800-0110-00-000-0	Mgd Medicare OT	(269,261.00)			(269,261.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home- - -	0.00			0.00
374805-0110-00-000-0	Mgd Medicare OT Contra	269,261.00			269,261.00
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home- - -	0.00			0.00
375000-0110-00-000-0	Mgd Medicare X-Ray	(9,621.00)			(9,621.00)
375000-0114-00-000-0	Mgd Medicare X-Ray-Hebrew Home- - -	0.00			0.00
375700-0110-00-000-0	Mgd Medicare Flu/Pneumonia	(2,486.00)			(2,486.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home- - -	0.00			0.00
378000-0110-00-000-0	Mgd Medicare Prior Period	6,082.00			6,082.00
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home- - -	0.00			0.00
378100-0110-00-000-0	Medicare Mgd Care Pt B PT-Riverside	(154,738.00)			(154,738.00)
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home- - -	0.00			0.00
378105-0110-00-000-0	Medicare Mgd Pt B PT Contra-Riverside	23,050.00			23,050.00
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home- - -	0.00			0.00
378120-0110-00-000-0	Medicare Mgd Care Pt B ST-Riverside	(65,805.00)			(65,805.00)
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home- - -	0.00			0.00
378125-0110-00-000-0	Medicare Mgd Pt B STContra-Riverside	3,310.00			3,310.00
378125-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home- - -	0.00			0.00
378130-0110-00-000-0	Medicare Mgd Care Pt B OT-Riverside	(336,698.00)			(336,698.00)
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home- - -	0.00			0.00
378135-0110-00-000-0	Medicare Mgd Pt B OT Contra-Riverside	46,469.00			46,469.00
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home- - -	0.00			0.00
390400-0114-00-000-0	Telephone Income-Hebrew Home- - -	0.00			0.00
391100-0110-00-000-0	Interest Income-Riverside	(1,436.00)			(1,436.00)
391100-0114-00-000-0	Interest Income-Hebrew Home- - -	0.00			0.00
391500-0110-00-000-0	Misc. Other Income-Riverside	(1,672,746.00)			(1,672,746.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home- - -	0.00			0.00
391550-0110-00-000-0	Prior Period Other-Riverside- - -	0.00			0.00
391600-0114-00-000-0	Transcription Income-Hebrew Home- - -	0.00			0.00
391900-0110-00-000-0	Long- Term CT PET Tax Income-Riverside- - -	(26,888.00)			(26,888.00)
392000-0114-00-000-0	Rental Income-Hebrew Home- - -	0.00			0.00
395000-0114-00-000-0	Gain on Bargain Purchase	0.00			0.00
400000-0110-01-073-0	Salary-Riverside-Operator-Owner-	47,763.00			47,763.00
400000-0110-03-007-0	Salary-Riverside-Administration-Administrative A-	223,491.00			223,491.00
400000-0110-03-009-0	Salary-Riverside-Administration-Administrator-	188,376.00			188,376.00
400000-0110-03-017-0	Salary-Riverside-Administration-Asst Administrat-	143,310.00			143,310.00
400000-0110-03-087-0	Salary-Riverside-Administration-Receptionist-	2,029.00			2,029.00
400000-0110-03-133-0	Salary-Riverside-Administration-Coordinator-	36,896.00			36,896.00
400000-0110-04-007-0	Salary-Riverside-Fiscal Operations-Administrativ-	178,562.00			178,562.00
400000-0110-05-065-0	Salary-Riverside-Medical Records-Medical Records-	45,463.00			45,463.00
400000-0110-06-038-0	Salary-Riverside-Social service-Dir-	228,412.00			228,412.00
400000-0110-06-096-0	Salary-Riverside-Social service-Social Worker-	7,941.00			7,941.00
400000-0110-07-038-0	Salary-Riverside-Rec Therapy-Dir-	374,083.00			374,083.00
400000-0110-07-085-0	Salary-Riverside-Rec Therapy-Rec Asst-	(677.00)			(677.00)
400000-0110-07-086-0	Salary-Riverside-Rec Therapy-Rec Therapist-	81,628.00			81,628.00
400000-0110-08-058-0	Salary-Riverside-Maintenance-Maintenance Worker-	164,381.00			164,381.00
400000-0110-08-101-0	Salary-Riverside-Maintenance-Supervisor-	82,407.00			82,407.00
400000-0110-09-048-0	Salary-Riverside-Housekeeping-Housekeeper-	1,322,488.00			1,322,488.00
400000-0110-09-101-0	Salary-Riverside-Housekeeping-Supervisor-	134,333.00			134,333.00
400000-0110-10-051-0	Salary-Riverside-Laundry-Laundry Aide-	479,672.00			479,672.00
400000-0110-10-101-0	Salary-Riverside-Laundry-Supervisor-	1,083.00			1,083.00
400000-0110-11-011-0	Salary-Riverside-Admissions-Admissions Coordinat-	47,532.00			47,532.00
400000-0110-11-038-0	Salary-Riverside-Admissions-Dir-	248,628.00			248,628.00
400000-0110-13-013-0	Salary-Riverside-Dietary-Aide-	681,842.00			681,842.00
400000-0110-13-031-0	Salary-Riverside-Dietary-Cook-	267,783.00			267,783.00
400000-0110-13-035-0	Salary-Riverside-Dietary-Dietician-	177,665.00			177,665.00
400000-0110-13-101-0	Salary-Riverside-Dietary-Supervisor-	216,846.00			216,846.00
400000-0110-14-012-0	Salary-Riverside-Nursing Admin-ADNS-	101,637.00			101,637.00
400000-0110-14-028-0	Salary-Riverside-Nursing Admin-Clerical-	114,020.00			114,020.00

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400000-0110-14-044-0	Salary-Riverside-Nursing Admin-DNS-	178,599.00		178,599.00
400000-0110-14-052-0	Salary-Riverside-Nursing Admin-LPN-	105,498.00		105,498.00
400000-0110-15-021-0	Salary-Riverside-Nursing-CNA-	5,384,907.00		5,384,907.00
400000-0110-15-052-0	Salary-Riverside-Nursing-LPN-	3,394,432.00		3,394,432.00
400000-0110-15-092-0	Salary-Riverside-Nursing-RN-	1,857,188.00		(298,178.00)
			RJE - 1	(298,178.00)
400000-0110-21-040-0	Salary-Riverside-Human Resources-Dir of Human Re-	69,108.00		69,108.00
400000-0110-21-049-0	Salary-Riverside-Human Resources-HR Asst-	6,290.00		6,290.00
400000-0110-24-037-0	Salary-Riverside-Respiratory-Dir Respiratory Tpy-	87,479.00		87,479.00
400000-0110-24-157-0	Salary-Riverside-Respiratory- -	110,743.00		110,743.00
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	0.00		0.00
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	0.00		0.00
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr-	0.00		0.00
400000-0114-03-087-0	Salary-Hebrew Home-Administration-Receptionist-	0.00		0.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	0.00		0.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	0.00		0.00
400000-0114-04-002-0	Salary-Hebrew Home-Fiscal Operations-A/R bookkee-	0.00		0.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	0.00		0.00
400000-0114-04-046-0	Salary-Hebrew Home-Fiscal Operations-Facility Co-	0.00		0.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	0.00		0.00
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	0.00		0.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	0.00		0.00
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	0.00		0.00
400000-0114-07-085-0	Salary-Hebrew Home-Rec Therapy-Rec Asst-	0.00		0.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	0.00		0.00
400000-0114-08-018-0	Salary-Hebrew Home-Maintenance-Asst Dir-	0.00		0.00
400000-0114-08-038-0	Salary-Hebrew Home-Maintenance-Dir-	0.00		0.00
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	0.00		0.00
400000-0114-08-061-0	Salary-Hebrew Home-Maintenance-Mechanic 1-	0.00		0.00
400000-0114-08-062-0	Salary-Hebrew Home-Maintenance-Mechanic 2-	0.00		0.00
400000-0114-08-074-0	Salary-Hebrew Home-Maintenance-Painter-	0.00		0.00
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	0.00		0.00
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	0.00		0.00
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	0.00		0.00
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	0.00		0.00
400000-0114-10-101-0	Salary-Hebrew Home-Laundry-Supervisor-	0.00		0.00
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	0.00		0.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	0.00		0.00
400000-0114-11-045-0	Salary-Hebrew Home-Admissions-Evaluator-	0.00		0.00
400000-0114-12-095-0	Salary-Hebrew Home-Security-Security-	0.00		0.00
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	0.00		0.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	0.00		0.00
400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Dietary Technician-	0.00		0.00
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	0.00		0.00
400000-0114-13-038-0	Salary-Hebrew Home-Dietary-Dir-	0.00		0.00
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	0.00		0.00
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	0.00		0.00
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	0.00		0.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	0.00		0.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00		0.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00		0.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00		0.00
400000-0114-14-104-0	Salary-Hebrew Home-Nursing Admin-Unit Manager-	0.00		0.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	0.00		0.00
400000-0114-14-111-0	Salary-Hebrew Home-Nursing Admin-Wound Care-	0.00		0.00
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	0.00		0.00
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	0.00		0.00
400000-0114-15-076-0	Salary-Hebrew Home-Nursing-PDLPN-	0.00		0.00
400000-0114-15-078-0	Salary-Hebrew Home-Nursing-PDRN-	0.00		0.00
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	0.00		0.00
400000-0114-15-101-0	Salary-Hebrew Home-Nursing-Supervisor-	0.00		0.00
400000-0114-18-029-0	Salary-Hebrew Home-Marketing-Community Relations-	0.00		0.00
400000-0114-20-100-0	Salary-Hebrew Home-Purchasing-Store Room Worker-	0.00		0.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human -	0.00		0.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	0.00		0.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory- -	0.00		0.00
400050-0110-03-007-0	Salary - PTO-Riverside-Administration-Administra-	(780.00)		(780.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
400050-0110-03-017-0	Salary - PTO-Riverside-Administration-Asst Admin-	(704.00)			(704.00)
400050-0110-04-007-0	Salary - PTO-Riverside-Fiscal Operatio-Administr-	4,770.00			4,770.00
400050-0110-04-046-0	Salary - PTO-Riverside-Fiscal Operatio-Facility -	3,162.00			3,162.00
400050-0110-05-065-0	Salary - PTO-Riverside-Medical Records-Medical R-	469.00			469.00
400050-0110-06-038-0	Salary - PTO-Riverside-Social service-Dir-	4,569.00			4,569.00
400050-0110-07-038-0	Salary - PTO-Riverside-Rec Therapy-Dir-	6,191.00			6,191.00
400050-0110-07-086-0	Salary - PTO-Riverside-Rec Therapy-Rec Therapist-	414.00			414.00
400050-0110-08-058-0	Salary - PTO-Riverside-Maintenance-Maintenance W-	3,826.00			3,826.00
400050-0110-08-101-0	Salary - PTO-Riverside-Maintenance-Supervisor-	1,707.00			1,707.00
400050-0110-09-048-0	Salary - PTO-Riverside-Housekeeping-Housekeeper-	20,340.00			20,340.00
400050-0110-09-101-0	Salary - PTO-Riverside-Housekeeping-Supervisor-	4,956.00			4,956.00
400050-0110-10-051-0	Salary - PTO-Riverside-Laundry-Laundry Aide-	4,489.00			4,489.00
400050-0110-10-101-0	Salary - PTO-Riverside-Laundry-Supervisor-	(557.00)			(557.00)
400050-0110-11-011-0	Salary - PTO-Riverside-Admissions-Admissions Coo-	996.00			996.00
400050-0110-11-038-0	Salary - PTO-Riverside-Admissions-Dir-	2,419.00			2,419.00
400050-0110-13-013-0	Salary - PTO-Riverside-Dietary-Aide-	5,232.00			5,232.00
400050-0110-13-031-0	Salary - PTO-Riverside-Dietary-Cook-	4,537.00			4,537.00
400050-0110-13-035-0	Salary - PTO-Riverside-Dietary-Dietician-	(3,819.00)			(3,819.00)
400050-0110-13-101-0	Salary - PTO-Riverside-Dietary-Supervisor-	3,810.00			3,810.00
400050-0110-14-012-0	Salary - PTO-Riverside-Nursing Admin-ADNS-	2,116.00			2,116.00
400050-0110-14-028-0	Salary - PTO-Riverside-Nursing Admin-Clerical-	631.00			631.00
400050-0110-14-044-0	Salary - PTO-Riverside-Nursing Admin-DNS-	3,506.00			3,506.00
400050-0110-15-021-0	Salary - PTO-Riverside-Nursing-CNA-	16,015.00			16,015.00
400050-0110-15-052-0	Salary - PTO-Riverside-Nursing-LPN-	26,063.00			26,063.00
400050-0110-15-092-0	Salary - PTO-Riverside-Nursing-RN-	25,551.00			25,551.00
400050-0110-21-040-0	Salary - PTO-Riverside-Human Resources-Dir of Hu-	1,405.00			1,405.00
400050-0110-24-037-0	Salary - PTO-Riverside-Respiratory-Dir Respirato-	75.00			75.00
400050-0110-24-157-0	Salary - PTO-Riverside-Respiratory- -	(512.00)			(512.00)
401000-0110-29-000-0	FICA-Riverside-Emp Benefits- -	1,250,543.00			1,250,543.00
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	0.00			0.00
401100-0110-29-000-0	FUI-Riverside-Emp Benefits- -	16,857.00			16,857.00
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits- -	0.00			0.00
401200-0110-29-000-0	SUI-Riverside-Emp Benefits- -	118,245.00			118,245.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits- -	0.00			0.00
401300-0110-29-000-0	Health Ins-Riverside-Emp Benefits- -	2,243,648.00			2,243,648.00
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits- -	0.00			0.00
401400-0110-29-000-0	Workers Compensation-Riverside-Emp Benefits- -	591,316.00			591,316.00
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	0.00			0.00
401450-0110-29-000-0	Workers Comp Retro Exp-Riverside-Emp Benefits- -	36,967.00			36,967.00
401700-0110-29-000-0	Pension-Riverside-Emp Benefits- -	80,865.00			80,865.00
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits- -	0.00			0.00
401800-0114-29-000-0	Union Pension-Hebrew Home-Emp Benefits- -	0.00			0.00
402000-0110-03-000-0	Holiday Expense-Riverside-Administration- -	18,527.00			18,527.00
402000-0114-03-000-0	Holiday Expense-Hebrew Home-Administration- -	0.00			0.00
410000-0110-02-000-0	Supplies-Riverside-Admin Staff- -	169.00			169.00
410000-0110-03-000-0	Supplies-Riverside-Administration- -	1,387.00			1,387.00
410000-0110-04-000-0	Supplies-Riverside-Fiscal Operations- -	24,427.00			24,427.00
410000-0110-07-000-0	Supplies-Riverside-Rec Therapy- -	7,187.00			7,187.00
410000-0110-08-000-0	Supplies-Riverside-Maintenance- -	44,025.00			44,025.00
410000-0110-09-000-0	Supplies-Riverside-Housekeeping- -	83,150.00			83,150.00
410000-0110-10-000-0	Supplies-Riverside-Laundry- -	22,198.00			22,198.00
410000-0110-13-000-0	Supplies-Riverside-Dietary- -	76,587.00			76,587.00
410000-0110-14-000-0	Supplies-Riverside-Nursing Admin- -	0.00			0.00
410000-0110-15-000-0	Supplies-Riverside-Nursing- -	316,888.00			316,888.00
410000-0110-18-000-0	Supplies-Riverside-Marketing- -	7,810.00			7,810.00
410000-0110-22-000-0	Supplies-Riverside-Medical Services- -	0.00			0.00
410000-0110-23-000-0	Supplies-Riverside-Rehab Tpy and Ancllry- -	66.00			66.00
410000-0114-02-000-0	Supplies-Hebrew Home-Admin Staff- -	0.00			0.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations- -	0.00			0.00
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy- -	0.00			0.00
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance- -	0.00			0.00
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping- -	0.00			0.00
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry- -	0.00			0.00
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary- -	0.00			0.00
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing- -	0.00			0.00
410000-0114-23-000-0	Supplies-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
410000-0114-24-000-0	Supplies-Hebrew Home-Respiratory- -	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
410001-0110-08-000-0	Ground Supplies-Riverside-Maintenance- -	1,412.00			1,412.00
410019-0110-03-000-0	Supplies COVID19 - Riverside	1,007.00			1,007.00
410019-0110-07-000-0	Supplies COVID19 - Riverside	876.00			876.00
410019-0110-08-000-0	Supplies COVID19 - Riverside	149.00			149.00
410019-0110-09-000-0	Supplies COVID19 - Riverside	10,773.00			10,773.00
410019-0110-10-000-0	Supplies COVID19 - Riverside	28,029.00			28,029.00
410019-0110-13-000-0	Supplies COVID19 - Riverside	3,122.00			3,122.00
410019-0110-15-000-0	Supplies COVID19 - Riverside	162,083.00			162,083.00
411010-0114-22-000-0	Flu Vaccine-Hebrew Home-Medical Services- -	0.00			0.00
411200-0110-23-000-0	Drugs - Mdcare Pt A-Riverside-Rehab Tpy and An- -	572,280.00			572,280.00
411200-0114-23-000-0	Drugs - Mdcare Pt A-Hebrew Home-Rehab Tpy and - -	0.00			0.00
411700-0110-22-000-0	House Drugs (OTC)-Riverside-Medical Services- -	92,422.00			92,422.00
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services- -	0.00			0.00
412000-0110-13-000-0	Food-Riverside-Dietary- -	720,779.00			720,779.00
412000-0114-13-000-0	Food-Hebrew Home-Dietary- -	0.00			0.00
412019-0110-13-000-0	Dietary-Riverside	31.00			31.00
412100-0110-13-000-0	Food Supplements-Riverside-Dietary- -	118,630.00			118,630.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary- -	0.00			0.00
413000-0114-23-000-0	Oxygen-Hebrew Home-Rehab Tpy and Anclrry- -	0.00			0.00
413001-0110-23-000-0	Oxygen Non Billable-Riverside-Rehab Tpy and An- -	19,544.00			19,544.00
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and - -	0.00			0.00
413500-0110-23-000-0	IV Thy Supplies-Riverside-Rehab Tpy and Anclrr- -	23,212.00			23,212.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancl- -	0.00			0.00
414000-0110-10-000-0	Diapers-Riverside-Laundry- -	158,944.00			158,944.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry- -	0.00			0.00
414100-0110-10-000-0	Linen-Riverside-Laundry- -	29,499.00			29,499.00
414100-0114-10-000-0	Linen-Hebrew Home-Laundry- -	0.00			0.00
420000-0110-15-000-0	Minor Equip-Riverside-Nursing- -	6,070.00			6,070.00
430000-0110-03-000-0	Fees-Riverside-Administration- -	597.00			597.00
430000-0110-08-000-0	Fees-Riverside-Maintenance- -	50.00			50.00
430000-0110-22-000-0	Fees-Riverside-Medical Services- -	202.00			202.00
430000-0114-24-000-0	Fees-Hebrew Home-Respiratory- -	0.00			0.00
431000-0110-03-000-0	Consulting Fees-Riverside-Administration- -	7,413.00			7,413.00
431000-0110-04-000-0	Consulting Fees-Riverside-Fiscal Operations- -	41,092.00		(41,092.00)	0.00
			RJE - 4	(41,092.00)	
431000-0110-15-000-0	Consulting Fees-Riverside-Nursing- -	55,771.00			55,771.00
431000-0110-23-000-0	Consulting Fees-Riverside-Rehab Tpy and Anclrr- -	11,992.00			11,992.00
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration- -	0.00			0.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations- -	0.00			0.00
431000-0114-06-000-0	Consulting Fees-Hebrew Home-Social service- -	0.00			0.00
431000-0114-08-000-0	Consulting Fees-Hebrew Home-Maintenance- -	0.00			0.00
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary- -	0.00			0.00
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing- -	0.00			0.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Ancl- -	0.00			0.00
431000-0114-24-000-0	Consulting Fees-Hebrew Home-Respiratory- -	0.00			0.00
431001-0114-29-000-0	Workes comp consultant-Hebrew Home-Emp Benefit- -	0.00			0.00
431010-0110-23-000-0	Pharmacy fees-Riverside-Rehab Tpy and Anclrry- -	36,170.00			36,170.00
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Anclrr- -	0.00			0.00
432000-0110-03-000-0	Accounting Fees-Riverside-Administration- -	32,485.00			32,485.00
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration- -	0.00			0.00
433000-0110-03-000-0	Legal Fees-Riverside-Administration- -	5,635.00			5,635.00
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration- -	0.00			0.00
433100-0110-03-000-0	Legal Fees - Labor-Riverside-Administration- -	0.00			0.00
433100-0114-03-000-0	Legal Fees - Labor-Hebrew Home-Administration- -	0.00			0.00
433200-0110-03-000-0	Legal Fees - Collections-Riverside-Administrat- -	37,507.00			37,507.00
433200-0114-03-000-0	Legal Fees - Collections-Hebrew Home-Administrat- -	0.00			0.00
433300-0110-03-000-0	Legal Fees - Non-reimbursa-Riverside-Administr- -	2,781.00			2,781.00
433300-0114-03-000-0	Legal Fees - Non-reimbursa-Hebrew Ho-Administr- -	0.00			0.00
434000-0110-03-000-0	Shared Services-Riverside-Administration- -	1,590,838.00		41,092.00	1,631,930.00
			RJE - 4	41,092.00	
434000-0114-03-000-0	Mgmt Fees-Hebrew Home-Administration- -	0.00			0.00
435000-0110-03-000-0	Computer License Fee-Riverside-Administration- -	75.00			75.00
435200-0110-03-000-0	IT Services-Riverside-Administration	48,592.00			48,592.00
435200-0114-03-000-0	IT Services-Hebrew Home-Administration- -	0.00			0.00
435210-0110-03-000-0	IT Rental-Riverside-Administration	88,304.00			88,304.00
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration- -	0.00			0.00
436000-0110-22-000-0	Medical Director Fees-Riverside-Medical Servic- -	116,789.00			116,789.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Serv- -	0.00			0.00
436010-0114-22-000-0	Medical Staff Meetings-Hebrew Home-Medical Ser- -	0.00			0.00
436100-0110-22-000-0	Podiatrist Fees-Riverside-Medical Services- -	0.00			0.00
436200-0110-22-000-0	Dental Fees-Riverside-Medical Services- -	6,754.00			6,754.00
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services- -	0.00			0.00
436300-0110-22-000-0	Physician Fees-Riverside-Medical Services- -	70.00			70.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services- -	0.00			0.00
437000-0110-23-000-0	PT Fees-Riverside-Rehab Tpy and Ancllry- -	573,638.00			573,638.00
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
437100-0110-23-000-0	OT Fees-Riverside-Rehab Tpy and Ancllry- -	827,783.00			827,783.00
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
437200-0110-23-000-0	Speech Fees-Riverside-Rehab Tpy and Ancllry- -	274,204.00			274,204.00
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
438010-0110-27-000-0	Radiology Fees-Riverside-Laboratory- -	0.00			0.00
438010-0114-27-000-0	Radiology Fees-Hebrew Home-Laboratory- -	0.00			0.00
438019-0110-27-000-0	Lab Fees COVID 19-Riverside	31,905.00			31,905.00
438020-0110-27-000-0	X-Ray Fees-Riverside-Laboratory- -	26,095.00			26,095.00
438020-0114-27-000-0	X-Ray Fees-Hebrew Home-Laboratory- -	0.00			0.00
438030-0110-27-000-0	Lab Fees-Riverside-Laboratory- -	69,834.00			69,834.00
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory- -	0.00			0.00
438100-0110-27-000-0	EKG-Riverside-Laboratory- -	0.00			0.00
440000-0110-03-000-0	Purch Services-Riverside-Administration- -	1,380.00			1,380.00
440000-0110-04-000-0	Purch Services-Riverside-Fiscal Operations- -	83,402.00			83,402.00
440000-0110-07-000-0	Purch Services-Riverside-Rec Therapy- -	9,901.00			9,901.00
440000-0110-08-000-0	Purch Services-Riverside-Maintenance- -	228,514.00			228,514.00
440000-0110-10-000-0	Purch Services-Riverside-Laundry- -	2,249.00			2,249.00
440000-0110-13-000-0	Purch Services-Riverside-Dietary- -	18,660.00			18,660.00
440000-0110-15-000-0	Purch Services-Riverside-Nursing- -	1,848.00			1,848.00
440000-0110-22-000-0	Purch Services-Riverside-Medical Services- -	0.00			0.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration- -	0.00			0.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations- -	0.00			0.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy- -	0.00			0.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance- -	0.00			0.00
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping- -	0.00			0.00
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry- -	0.00			0.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security- -	0.00			0.00
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary- -	0.00			0.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing- -	0.00			0.00
440000-0114-24-000-0	Purch Services-Hebrew Home-Respiratory- -	0.00			0.00
440001-0110-08-000-0	Ground Services-Riverside-Maintenance- -	18,002.00			18,002.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance- -	0.00			0.00
440010-0110-15-000-0	Purch Services Ambulance-Riverside-Nursing- -	39,445.00			39,445.00
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing- -	0.00			0.00
440050-0110-07-000-0	Cable Expense-Riverside-Rec Therapy- -	30,225.00			30,225.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy- -	0.00			0.00
442000-0110-08-000-0	Pest Control-Riverside-Maintenance- -	5,743.00			5,743.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance- -	0.00			0.00
443000-0110-08-000-0	Carting-Riverside-Maintenance- -	64,163.00			64,163.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance- -	0.00			0.00
450000-0110-03-000-0	Rental Expenses-Riverside-Administration- -	0.00			0.00
452000-0110-04-000-0	Equip Rental-Riverside-Fiscal Operations- -	22,393.00			22,393.00
452000-0110-15-000-0	Equip Rental-Riverside-Nursing- -	53,294.00			53,294.00
452000-0110-23-000-0	Equip Rental-Riverside-Rehab Tpy and Ancllry- -	9,991.00			9,991.00
452000-0110-24-000-0	Equip Rental-Riverside-Respiratory- -	42,576.00			42,576.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations- -	0.00			0.00
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy- -	0.00			0.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance- -	0.00			0.00
452000-0114-09-000-0	Equip Rental-Hebrew Home-Housekeeping- -	0.00			0.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing- -	0.00			0.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory- -	0.00			0.00
461000-0110-03-000-0	Telephone-Riverside-Administration- -	63,433.00			63,433.00
461000-0114-03-000-0	Telephone-Hebrew Home-Administration- -	0.00			0.00
461100-0110-03-000-0	Telephone - Cell-Riverside-Administration- -	6,168.00			6,168.00
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration- -	0.00			0.00
462000-0110-25-000-0	Electric-Riverside-Property- -	362,073.00			362,073.00
462000-0114-25-000-0	Electric-Hebrew Home-Property- -	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
463000-0110-25-000-0	Gas-Riverside-Property- -	138,009.00			138,009.00
463000-0114-25-000-0	Gas-Hebrew Home-Property- -	0.00			0.00
465000-0110-25-000-0	Oil-Riverside-Property- -	0.00			0.00
465000-0114-25-000-0	Oil-Hebrew Home-Property- -	0.00			0.00
466000-0110-25-000-0	Water-Riverside-Property- -	175,577.00			175,577.00
466000-0114-25-000-0	Water-Hebrew Home-Property- -	0.00			0.00
471000-0110-25-000-0	Rent-Riverside-Property- -	1,261,427.00			1,261,427.00
472000-0110-25-000-0	Personal Property Taxes-Riverside-Property- -	49,261.00			49,261.00
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property- -	0.00			0.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	0.00			0.00
473000-0110-25-000-0	Real Estate Taxes-Riverside-Property- -	330,715.00			330,715.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property- -	0.00			0.00
475100-0114-25-000-0	Interest Mortgage Expense-Hebrew Home-Property- -	0.00			0.00
483000-0114-25-000-0	Dep Exp - Building-Hebrew Home-Property- -	0.00			0.00
484000-0110-25-000-0	Dep Exp - LHI-Riverside-Property- -	222,541.00			222,541.00
484000-0114-25-000-0	Dep Exp - LHI-Hebrew Home-Property- -	0.00			0.00
486000-0110-25-000-0	Dep Exp - Moveable Equip-Riverside-Property- -	173,028.00			173,028.00
486000-0114-25-000-0	Dep Exp - Moveable Equip-Hebrew Home-Property- -	0.00			0.00
487000-0114-25-000-0	Amortization of Organizational Costs	0.00			0.00
491000-0110-03-000-0	Dues-Riverside-Administration- -	24,959.00		(1,455.00)	23,504.00
			RJE - 3	(1,455.00)	
491000-0114-03-000-0	Dues-Hebrew Home-Administration- -	0.00			0.00
491001-0110-03-000-0	Subscriptions-Riverside-Administration- -	13,036.00		415.00	13,451.00
			RJE - 3	415.00	
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration- -	0.00			0.00
500000-0110-03-000-0	Licenses and Permits-Riverside-Administration- -	2,747.00		290.00	3,037.00
			RJE - 3	290.00	
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administration- -	0.00			0.00
501000-0114-03-000-0	Advertising Employment-Hebrew Home-Administration- -	0.00			0.00
501100-0110-03-000-0	Advertising Promotional-Riverside-Administration- -	4,101.00			4,101.00
501100-0110-18-000-0	Advertising Promotional-Riverside-Marketing- -	41,060.00			41,060.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administration- -	0.00			0.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing- -	0.00			0.00
503000-0110-03-000-0	Penalties-Riverside-Administration- -	953.00			953.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration- -	0.00			0.00
503100-0110-03-000-0	Interest-Riverside-Administration- -	8,091.00			8,091.00
503100-0110-25-000-0	Interest-Riverside-Property- -	0.00			0.00
503100-0114-03-000-0	Interest-Hebrew Home-Administration- -	0.00			0.00
503100-0114-25-000-0	Interest-Hebrew Home-Property- -	0.00			0.00
503130-0110-03-000-0	Interest on Computer Loan-Riverside-Administration	8,573.00			8,573.00
503200-0110-03-000-0	Bank Charges-Riverside-Administration- -	53,723.00			53,723.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration- -	0.00			0.00
504000-0110-03-000-0	Postage-Riverside-Administration- -	7,181.00			7,181.00
504000-0114-03-000-0	Postage-Hebrew Home-Administration- -	0.00			0.00
505000-0110-03-000-0	Background Check-Riverside-Administration- -	3,533.00			3,533.00
505000-0114-03-000-0	Background Check-Hebrew Home-Administration- -	0.00			0.00
507000-0110-03-000-0	Revenue Assessment-Riverside-Administration- -	1,481,804.00			1,481,804.00
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration- -	0.00			0.00
508000-0110-03-000-0	Bad Debt Expense-Riverside-Administration- -	305,595.00			305,595.00
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration- -	0.00			0.00
508010-0110-03-000-0	Bad Debt Mdcr-Riverside-Administration- -	27,120.00			27,120.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration- -	0.00			0.00
509000-0110-03-000-0	Seminars-Riverside-Administration- -	4,407.00			4,407.00
509000-0114-03-000-0	Seminars-Hebrew Home-Administration- -	0.00			0.00
510000-0110-03-000-0	Liability Ins-Riverside-Administration- -	180,081.00			180,081.00
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration- -	0.00			0.00
511000-0110-03-000-0	Auto Ins-Riverside-Administration- -	6,072.00			6,072.00
511000-0114-03-000-0	Auto Ins-Hebrew Home-Administration- -	0.00			0.00
512000-0110-03-000-0	Umbrella Ins-Riverside-Administration- -	30,945.00			30,945.00
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration- -	0.00			0.00
513000-0110-03-000-0	Crime Ins-Riverside-Administration- -	6,291.00			6,291.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration- -	0.00			0.00
515000-0110-25-000-0	Mortgage Ins-Riverside-Property- -	70,114.00			70,114.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property- -	0.00			0.00
520000-0110-03-000-0	Auto Expense-Riverside-Administration- -	0.00			0.00
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration- -	0.00			0.00
520006-0110-03-000-0	Auto Expense W/ Lease-Riverside-Administration- -	1,550.00			1,550.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
520100-0110-03-000-0	Auto Lease Expense-Riverside-Administration- -	20,417.00			20,417.00
520100-0114-03-000-0	Auto Lease Expense-Hebrew Home-Administration- -	0.00			0.00
521000-0110-03-000-0	Travel Expense-Riverside-Administration- -	7,167.00			7,167.00
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration- -	0.00			0.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration- -	0.00			0.00
523000-0110-03-000-0	Emp Benefits - Other-Riverside-Administration- -	23,487.00			23,487.00
523000-0114-03-000-0	Emp Benefits - Other-Hebrew Home-Administratio- -	0.00			0.00
523019-0110-03-000-0	Employee Benefits Other - Riverside	36,341.00			36,341.00
530000-0110-15-000-0	Pool RNs-Riverside-Nursing- -	9,770.00			9,770.00
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing- -	0.00			0.00
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing- -	0.00			0.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry- -	0.00			0.00
541000-0110-03-000-0	Misc. Expense-Riverside-Administration- -	11,559.00			11,559.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration- -	0.00			0.00
541001-0110-03-000-0	Political Contributions -Riverside-Administration	3,450.00			3,450.00
541001-0114-03-000-0	Political Contrib -Hebrew Home-Administration- -	0.00			0.00
541050-0110-03-000-0	Prior Period Expense-Riverside-Administration- -	106,279.00			106,279.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home- - -	0.00			0.00
542000-0110-03-000-0	Corporate Tax - State-Riverside-Administration- -	(1,635.00)			(1,635.00)
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati- -	0.00			0.00
543000-0110-03-000-0	Corporate Tax - Federal-Riverside-Administrati- -	0.00			0.00
Marcum 101	Cable TV	0.00			0.00
Marcum 102	Consolidated Billing	0.00			0.00
Marcum 103	Chamber Dues	0.00		750.00	750.00
Marcum 104	Leased Equipment	0.00			0.00
Marcum 105	Dietary Equipment Repairs	0.00			0.00
Marcum 106	Management Fee Reclass	0.00			0.00
Marcum 201	Due to Cambridge (Related Party)	0.00			0.00
Marcum 202	MDS Coordinator	0.00			141,185.00
MArcum 203	Staff Development	0.00	RJE - 1	141,185.00	141,185.00
Marcum 204	Infection Control	0.00	RJE - 1	83,751.00	83,751.00
			RJE - 1	73,242.00	73,242.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
400000-0110-01-073-0	Salary-Riverside-Operator-Owner-	47,763.00		0.00	47,763.00
Subtotal [1] Operators/Owners		47,763.00		0.00	47,763.00
Subgroup : [2]	Administrators				
400000-0110-03-009-0	Salary-Riverside-Administration-Administrator-	188,376.00		0.00	188,376.00
400050-0110-03-007-0	Salary - PTO-Riverside-Administration-Administra-	(780.00)		0.00	(780.00)
Subtotal [2] Administrators		187,596.00		0.00	187,596.00
Subgroup : [3]	Assistant Administrator				
400000-0110-03-017-0	Salary-Riverside-Administration-Assst Administrat-	143,310.00		0.00	143,310.00
400050-0110-03-017-0	Salary - PTO-Riverside-Administration-Assst Admin-	(704.00)		0.00	(704.00)
Subtotal [3] Assistant Administrator		142,606.00		0.00	142,606.00
Subgroup : [4]	Other Administrative Salaries				
400000-0110-03-007-0	Salary-Riverside-Administration-Administrative A-	223,491.00		0.00	223,491.00
400000-0110-03-087-0	Salary-Riverside-Administration-Receptionist-	2,029.00		0.00	2,029.00
400000-0110-03-133-0	Salary-Riverside-Administration-Coordinator-	36,896.00		0.00	36,896.00
400000-0110-04-007-0	Salary-Riverside-Fiscal Operations-Administrativ-	178,562.00		0.00	178,562.00
400000-0110-05-065-0	Salary-Riverside-Medical Records-Medical Records-	45,463.00		0.00	45,463.00
400000-0110-21-040-0	Salary-Riverside-Human Resources-Dir of Human Re-	69,108.00		0.00	69,108.00
400000-0110-21-049-0	Salary-Riverside-Human Resources-HR Asst-	6,290.00		0.00	6,290.00
400050-0110-04-007-0	Salary - PTO-Riverside-Fiscal Operatio-Administr-	4,770.00		0.00	4,770.00
400050-0110-04-046-0	Salary - PTO-Riverside-Fiscal Operatio-Facility -	3,162.00		0.00	3,162.00
400050-0110-05-065-0	Salary - PTO-Riverside-Medical Records-Medical R-	469.00		0.00	469.00
400050-0110-21-040-0	Salary - PTO-Riverside-Human Resources-Dir of Hu-	1,405.00		0.00	1,405.00
Subtotal [4] Other Administrative Salaries		571,645.00		0.00	571,645.00
Subgroup : [5A]	Head Dietitian				
400000-0110-13-035-0	Salary-Riverside-Dietary-Dietician-	177,665.00		0.00	177,665.00
400050-0110-13-035-0	Salary - PTO-Riverside-Dietary-Dietician-	(3,819.00)		0.00	(3,819.00)
Subtotal [5A] Head Dietitian		173,846.00		0.00	173,846.00
Subgroup : [5B]	Food Service Supervisor				
400000-0110-13-101-0	Salary-Riverside-Dietary-Supervisor-	216,846.00		0.00	216,846.00
400050-0110-13-101-0	Salary - PTO-Riverside-Dietary-Supervisor-	3,810.00		0.00	3,810.00
Subtotal [5B] Food Service Supervisor		220,656.00		0.00	220,656.00
Subgroup : [5C]	Dietary Workers				
400000-0110-13-013-0	Salary-Riverside-Dietary-Aide-	681,842.00		0.00	681,842.00
400000-0110-13-031-0	Salary-Riverside-Dietary-Cook-	267,783.00		0.00	267,783.00
400050-0110-13-013-0	Salary - PTO-Riverside-Dietary-Aide-	5,232.00		0.00	5,232.00
400050-0110-13-031-0	Salary - PTO-Riverside-Dietary-Cook-	4,537.00		0.00	4,537.00
Subtotal [5C] Dietary Workers		959,394.00		0.00	959,394.00
Subgroup : [6A]	Head Housekeeper				
400000-0110-09-101-0	Salary-Riverside-Housekeeping-Supervisor-	134,333.00		0.00	134,333.00
400050-0110-09-101-0	Salary - PTO-Riverside-Housekeeping-Supervisor-	4,956.00		0.00	4,956.00
Subtotal [6A] Head Housekeeper		139,289.00		0.00	139,289.00
Subgroup : [6B]	Other Housekeeping Workers				
400000-0110-09-048-0	Salary-Riverside-Housekeeping-Housekeeper-	1,322,488.00		0.00	1,322,488.00
400050-0110-09-048-0	Salary - PTO-Riverside-Housekeeping-Housekeeper-	20,340.00		0.00	20,340.00
Subtotal [6B] Other Housekeeping Workers		1,342,828.00		0.00	1,342,828.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0110-08-101-0	Salary-Riverside-Maintenance-Supervisor-	82,407.00		0.00	82,407.00
400050-0110-08-101-0	Salary - PTO-Riverside-Maintenance-Supervisor-	1,707.00		0.00	1,707.00
Subtotal [7A] Engineer or Chief of Maintenance		84,114.00		0.00	84,114.00
Subgroup : [7B]	Other Maintenance Workers				
400000-0110-08-058-0	Salary-Riverside-Maintenance-Maintenance Worker-	164,381.00		0.00	164,381.00
400050-0110-08-058-0	Salary - PTO-Riverside-Maintenance-Maintenance W-	3,826.00		0.00	3,826.00
Subtotal [7B] Other Maintenance Workers		168,207.00		0.00	168,207.00
Subgroup : [8A]	Laundry Supervisor				
400000-0110-10-101-0	Salary-Riverside-Laundry-Supervisor-	1,083.00		0.00	1,083.00
400050-0110-10-101-0	Salary - PTO-Riverside-Laundry-Supervisor-	(557.00)		0.00	(557.00)
Subtotal [8A] Laundry Supervisor		526.00		0.00	526.00
Subgroup : [8B]	Other Laundry Workers				
400000-0110-10-051-0	Salary-Riverside-Laundry-Laundry Aide-	479,672.00		0.00	479,672.00
400050-0110-10-051-0	Salary - PTO-Riverside-Laundry-Laundry Aide-	4,489.00		0.00	4,489.00
Subtotal [8B] Other Laundry Workers		484,161.00		0.00	484,161.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0110-14-012-0	Salary-Riverside-Nursing Admin-ADNS-	101,637.00		0.00	101,637.00
400000-0110-14-044-0	Salary-Riverside-Nursing Admin-DNS-	178,599.00		0.00	178,599.00
400050-0110-14-012-0	Salary - PTO-Riverside-Nursing Admin-ADNS-	2,116.00		0.00	2,116.00
400050-0110-14-044-0	Salary - PTO-Riverside-Nursing Admin-DNS-	3,506.00		0.00	3,506.00
Subtotal [12A] Director of Nurses/Assistant Director		285,858.00		0.00	285,858.00
Subgroup : [12B1]	RNs - Direct Care				
400000-0110-15-092-0	Salary-Riverside-Nursing-RN-	1,857,188.00		(298,178.00)	1,559,010.00
400050-0110-15-092-0	Salary - PTO-Riverside-Nursing-RN-	25,551.00		(298,178.00)	25,551.00
Subtotal [12B1] RNs - Direct Care		1,882,739.00		(298,178.00)	1,584,561.00
Subgroup : [12B2]	RNs - Administrative				
400000-0110-14-028-0	Salary-Riverside-Nursing Admin-Clerical-	114,020.00		0.00	114,020.00

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Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
400050-0110-14-028-0	Salary - PTO-Riverside-Nursing Admin-Clerical-	631.00		0.00	631.00
Marcum 202	MDS Coordinator	0.00		141,185.00	141,185.00
MArcum 203	Staff Development	0.00	RJE - 1	141,185.00	
Marcum 204	Infection Control	0.00		83,751.00	83,751.00
Subtotal [12B2] RNs - Administrative		114,651.00		298,178.00	412,829.00
Subgroup : [12C1]	LPNs - Direct Care				
400000-0110-15-052-0	Salary-Riverside-Nursing-LPN-	3,394,432.00		0.00	3,394,432.00
400050-0110-15-052-0	Salary - PTO-Riverside-Nursing-LPN-	26,063.00		0.00	26,063.00
Subtotal [12C1] LPNs - Direct Care		3,420,495.00		0.00	3,420,495.00
Subgroup : [12C2]	LPNs - Administrative				
400000-0110-14-052-0	Salary-Riverside-Nursing Admin-LPN-	105,498.00		0.00	105,498.00
Subtotal [12C2] LPNs - Administrative		105,498.00		0.00	105,498.00
Subgroup : [12D]	Aides and Attendants				
400000-0110-15-021-0	Salary-Riverside-Nursing-CNA-	5,384,907.00		0.00	5,384,907.00
400050-0110-15-021-0	Salary - PTO-Riverside-Nursing-CNA-	16,015.00		0.00	16,015.00
Subtotal [12D] Aides and Attendants		5,400,922.00		0.00	5,400,922.00
Subgroup : [12H]	Recreation Workers				
400000-0110-07-038-0	Salary-Riverside-Rec Therapy-Dir-	374,083.00		0.00	374,083.00
400000-0110-07-085-0	Salary-Riverside-Rec Therapy-Rec Asst-	(677.00)		0.00	(677.00)
400000-0110-07-086-0	Salary-Riverside-Rec Therapy-Rec Therapist-	81,628.00		0.00	81,628.00
400050-0110-07-038-0	Salary - PTO-Riverside-Rec Therapy-Dir-	6,191.00		0.00	6,191.00
400050-0110-07-086-0	Salary - PTO-Riverside-Rec Therapy-Rec Therapist-	414.00		0.00	414.00
Subtotal [12H] Recreation Workers		461,639.00		0.00	461,639.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0110-06-038-0	Salary-Riverside-Social service-Dir-	228,412.00		0.00	228,412.00
400000-0110-06-096-0	Salary-Riverside-Social service-Social Worker-	7,941.00		0.00	7,941.00
400050-0110-06-038-0	Salary - PTO-Riverside-Social service-Dir-	4,569.00		0.00	4,569.00
Subtotal [12M] Social Workers/Case Management		240,922.00		0.00	240,922.00
Subgroup : [12O]	Other				
400000-0110-11-011-0	Salary-Riverside-Admissions-Admissions Coordinat-	47,532.00		0.00	47,532.00
400000-0110-11-038-0	Salary-Riverside-Admissions-Dir-	248,628.00		0.00	248,628.00
400000-0110-24-037-0	Salary-Riverside-Respiratory-Dir Respiratory Tpy-	87,479.00		0.00	87,479.00
400000-0110-24-157-0	Salary-Riverside-Respiratory -	110,743.00		0.00	110,743.00
400050-0110-11-011-0	Salary - PTO-Riverside-Admissions-Admissions Coo-	996.00		0.00	996.00
400050-0110-11-038-0	Salary - PTO-Riverside-Admissions-Dir-	2,419.00		0.00	2,419.00
400050-0110-24-037-0	Salary - PTO-Riverside-Respiratory-Dir Respirato-	75.00		0.00	75.00
400050-0110-24-157-0	Salary - PTO-Riverside-Respiratory -	(512.00)		0.00	(512.00)
Subtotal [12O] Other		497,360.00		0.00	497,360.00
Total [10-A] Salaries and Wages		16,932,715.00		0.00	16,932,715.00
Group : [13-B]					
Subgroup : [2]	Professional Fees				
436200-0110-22-000-0	Dentist	Dental Fees-Riverside-Medical Services- -	6,754.00	0.00	6,754.00
Subtotal [2] Dentist		6,754.00		0.00	6,754.00
Subgroup : [3]	Pharmacist				
431010-0110-23-000-0	Pharmacy fees-Riverside-Rehab Tpy and Anclry- -	36,170.00		0.00	36,170.00
Subtotal [3] Pharmacist		36,170.00		0.00	36,170.00
Subgroup : [5A]	PT - Resident Care				
437000-0110-23-000-0	PT Fees-Riverside-Rehab Tpy and Anclry- -	573,638.00		0.00	573,638.00
Subtotal [5A] PT - Resident Care		573,638.00		0.00	573,638.00
Subgroup : [8A]	Medical Director				
436000-0110-22-000-0	Medical Director	Medical Director Fees-Riverside-Medical Servic- -	116,789.00	0.00	116,789.00
Subtotal [8A] Medical Director		116,789.00		0.00	116,789.00
Subgroup : [9A]	ST - Resident Care				
437200-0110-23-000-0	Speech Fees-Riverside-Rehab Tpy and Anclry- -	274,204.00		0.00	274,204.00
Subtotal [9A] ST - Resident Care		274,204.00		0.00	274,204.00
Subgroup : [10A]	OT - Resident Care				
437100-0110-23-000-0	OT Fees-Riverside-Rehab Tpy and Anclry- -	827,783.00		0.00	827,783.00
Subtotal [10A] OT - Resident Care		827,783.00		0.00	827,783.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0110-15-000-0	Pool RNs-Riverside-Nursing- -	9,770.00		0.00	9,770.00
Subtotal [11A1] RN's - Direct Care		9,770.00		0.00	9,770.00
Subgroup : [12]	Other				
431000-0110-15-000-0	Consulting Fees-Riverside-Nursing- -	55,771.00		0.00	55,771.00
431000-0110-23-000-0	Consulting Fees-Riverside-Rehab Tpy and Anclry- -	11,992.00		0.00	11,992.00
Subtotal [12] Other		67,763.00		0.00	67,763.00
Total [13-B] Professional Fees		1,912,871.00		0.00	1,912,871.00
Group : [15]					
Subgroup : [1A1]	Expenditures Other than Salaries				
401400-0110-29-000-0	Workmen's Compensation	Workers Compensation-Riverside-Emp Benefits- -	591,316.00	0.00	591,316.00
401450-0110-29-000-0	Workers Comp Retro Exp-Riverside-Emp Benefits- -	36,967.00		0.00	36,967.00
Subtotal [1A1] Workmen's Compensation		628,283.00		0.00	628,283.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0110-29-000-0	FUI-Riverside-Emp Benefits- -	16,857.00		0.00	16,857.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
401200-0110-29-000-0	SUI-Riverside-Emp Benefits- -	9/30/2020 118,245.00		0.00	118,245.00
Subtotal [1A3] Unemployment Insurance		135,102.00		0.00	135,102.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0110-29-000-0	FICA-Riverside-Emp Benefits- -	1,250,543.00		0.00	1,250,543.00
Subtotal [1A4] Social Security (FICA)		1,250,543.00		0.00	1,250,543.00
Subgroup : [1A5]	Health Insurance				
401300-0110-29-000-0	Health Ins-Riverside-Emp Benefits- -	2,243,648.00		0.00	2,243,648.00
Subtotal [1A5] Health Insurance		2,243,648.00		0.00	2,243,648.00
Subgroup : [1A7]	Pensions				
401700-0110-29-000-0	Pension-Riverside-Emp Benefits- -	80,865.00		0.00	80,865.00
Subtotal [1A7] Pensions		80,865.00		0.00	80,865.00
Subgroup : [1A9]	Other				
505000-0110-03-000-0	Background Check-Riverside-Administration- -	3,533.00		0.00	3,533.00
Subtotal [1A9] Other		3,533.00		0.00	3,533.00
Subgroup : [1C]	Bad Debts				
508000-0110-03-000-0	Bad Debt Expense-Riverside-Administration- -	305,595.00		0.00	305,595.00
508010-0110-03-000-0	Bad Debt Mdcr-Riverside-Administration- -	27,120.00		0.00	27,120.00
Subtotal [1C] Bad Debts		332,715.00		0.00	332,715.00
Subgroup : [1D]	Accounting and Auditing				
432000-0110-03-000-0	Accounting Fees-Riverside-Administration- -	32,485.00		0.00	32,485.00
Subtotal [1D] Accounting and Auditing		32,485.00		0.00	32,485.00
Subgroup : [1E]	Legal				
433000-0110-03-000-0	Legal Fees-Riverside-Administration- -	5,635.00		0.00	5,635.00
433200-0110-03-000-0	Legal Fees - Collections-Riverside-Administrat- -	37,507.00		0.00	37,507.00
433300-0110-03-000-0	Legal Fees - Non-reimbursa-Riverside-Administrat- -	2,781.00		0.00	2,781.00
Subtotal [1E] Legal		45,923.00		0.00	45,923.00
Subgroup : [1G]	Office Supplies				
410000-0110-02-000-0	Supplies-Riverside-Admin Staff- -	169.00		0.00	169.00
410000-0110-03-000-0	Supplies-Riverside-Administration- -	1,387.00		0.00	1,387.00
410000-0110-04-000-0	Supplies-Riverside-Fiscal Operations- -	24,427.00		0.00	24,427.00
410019-0110-03-000-0	Supplies COVID19 - Riverside	1,007.00		0.00	1,007.00
Subtotal [1G] Office Supplies		26,990.00		0.00	26,990.00
Subgroup : [1H1]	Telephone and Telegraph				
461000-0110-03-000-0	Telephone-Riverside-Administration- -	63,433.00		0.00	63,433.00
Subtotal [1H1] Telephone and Telegraph		63,433.00		0.00	63,433.00
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0110-03-000-0	Telephone - Cell-Riverside-Administration- -	6,168.00		0.00	6,168.00
Subtotal [1H2] Cellular Phones and Beepers		6,168.00		0.00	6,168.00
Subgroup : [1K3]	Resident Day User Fee				
507000-0110-03-000-0	Revenue Assessment-Riverside-Administration- -	1,481,804.00		0.00	1,481,804.00
Subtotal [1K3] Resident Day User Fee		1,481,804.00		0.00	1,481,804.00
Total [15] Expenditures Other than Salaries		6,331,492.00		0.00	6,331,492.00
Group : [16]					
Subgroup : [2]	Expenditures Other than Salaries (cont'd) - Admin. and General				
402000-0110-03-000-0	Holiday Parties for Staff	18,527.00		0.00	18,527.00
Subtotal [2] Holiday Parties for Staff		18,527.00		0.00	18,527.00
Subgroup : [3]	Gifts to Staff and Residents				
523000-0110-03-000-0	Emp Benefits - Other-Riverside-Administration- -	23,487.00		0.00	23,487.00
Subtotal [3] Gifts to Staff and Residents		23,487.00		0.00	23,487.00
Subgroup : [4]	Employee Travel				
521000-0110-03-000-0	Travel Expense-Riverside-Administration- -	7,167.00		0.00	7,167.00
Subtotal [4] Employee Travel		7,167.00		0.00	7,167.00
Subgroup : [5]	Education Expense				
509000-0110-03-000-0	Seminars-Riverside-Administration- -	4,407.00		0.00	4,407.00
Subtotal [5] Education Expense		4,407.00		0.00	4,407.00
Subgroup : [6]	Automobile Expense				
520006-0110-03-000-0	Auto Expense W/ Lease-Riverside-Administration- -	1,550.00		0.00	1,550.00
Subtotal [6] Automobile Expense		1,550.00		0.00	1,550.00
Subgroup : [M3]	Advertising Other				
410000-0110-18-000-0	Supplies-Riverside-Marketing- -	7,810.00		0.00	7,810.00
501100-0110-03-000-0	Advertising Promotional-Riverside-Administrati- -	4,101.00		0.00	4,101.00
501100-0110-18-000-0	Advertising Promotional-Riverside-Marketing- -	41,060.00		0.00	41,060.00
Subtotal [M3] Advertising Other		52,971.00		0.00	52,971.00
Subgroup : [M7]	Postage				
504000-0110-03-000-0	Postage-Riverside-Administration- -	7,181.00		0.00	7,181.00
Subtotal [M7] Postage		7,181.00		0.00	7,181.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0110-03-000-0	Dues-Riverside-Administration- -	24,959.00		(1,455.00)	23,504.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		24,959.00		(1,455.00)	23,504.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 103	Chamber Dues	0.00		750.00	750.00

RJE - 3

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 3	750.00	750.00
Subgroup : [M9]	Subscriptions				
491001-0110-03-000-0	Subscriptions-Riverside-Administration- -	13,036.00		415.00	13,451.00
Subtotal [M9] Subscriptions		13,036.00	RJE - 3	415.00	13,451.00
Subgroup : [M10]	Contributions				
541001-0110-03-000-0	Political Contributions -Riverside-Administration	3,450.00		0.00	3,450.00
Subtotal [M10] Contributions		3,450.00		0.00	3,450.00
Subgroup : [M11]	Services Provided by Contract				
430000-0110-03-000-0	Fees-Riverside-Administration- -	597.00		0.00	597.00
431000-0110-03-000-0	Consulting Fees-Riverside-Administration- -	7,413.00		0.00	7,413.00
431000-0110-04-000-0	Consulting Fees-Riverside-Fiscal Operations- -	41,092.00		(41,092.00)	0.00
435000-0110-03-000-0	Computer License Fee-Riverside-Administration- -	75.00		0.00	75.00
435200-0110-03-000-0	IT Services-Riverside-Administration	48,592.00		0.00	48,592.00
436300-0110-22-000-0	Physician Fees-Riverside-Medical Services- -	70.00		0.00	70.00
440000-0110-03-000-0	Purch Services-Riverside-Administration- -	1,380.00		0.00	1,380.00
440000-0110-04-000-0	Purch Services-Riverside-Fiscal Operations- -	83,402.00		0.00	83,402.00
Subtotal [M11] Services Provided by Contract		182,621.00		(41,092.00)	141,529.00
Subgroup : [M12]	Administrative Management Services				
434000-0110-03-000-0	Shared Services-Riverside-Administration- -	1,590,838.00		41,092.00	1,631,930.00
Subtotal [M12] Administrative Management Services		1,590,838.00	RJE - 4	41,092.00	1,631,930.00
Subgroup : [M13]	Other				
500000-0110-03-000-0	Licenses and Permits-Riverside-Administration- -	2,747.00		290.00	3,037.00
503000-0110-03-000-0	Penalties-Riverside-Administration- -	953.00		0.00	953.00
503200-0110-03-000-0	Bank Charges-Riverside-Administration- -	53,723.00		0.00	53,723.00
541000-0110-03-000-0	Misc. Expense-Riverside-Administration- -	11,559.00		0.00	11,559.00
541050-0110-03-000-0	Prior Period Expense-Riverside-Administration- -	106,279.00		0.00	106,279.00
Subtotal [M13] Other		175,261.00		290.00	175,551.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		2,105,455.00		0.00	2,105,455.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0110-13-000-0	Food-Riverside-Dietary- -	720,779.00		0.00	720,779.00
412019-0110-13-000-0	Dietary-Riverside	31.00		0.00	31.00
412100-0110-13-000-0	Food Supplements-Riverside-Dietary- -	118,630.00		0.00	118,630.00
523019-0110-03-000-0	Employee Benefits Other - Riverside	36,341.00		0.00	36,341.00
Subtotal [2A1] Raw Food		875,781.00		0.00	875,781.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0110-13-000-0	Supplies-Riverside-Dietary- -	76,587.00		0.00	76,587.00
410019-0110-13-000-0	Supplies COVID19 - Riverside	3,122.00		0.00	3,122.00
Subtotal [2A2] Non-Food Supplies		79,709.00		0.00	79,709.00
Subgroup : [2B]	Purchased Services				
440000-0110-13-000-0	Purch Services-Riverside-Dietary- -	18,660.00		0.00	18,660.00
Subtotal [2B] Purchased Services		18,660.00		0.00	18,660.00
Total [18] Dietary Basis for Allocation of Costs		974,150.00		0.00	974,150.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
414000-0110-10-000-0	Diapers-Riverside-Laundry- -	158,944.00		0.00	158,944.00
414100-0110-10-000-0	Linen-Riverside-Laundry- -	29,499.00		0.00	29,499.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		188,443.00		0.00	188,443.00
Subgroup : [3B]	Purchased Services				
440000-0110-10-000-0	Purch Services-Riverside-Laundry- -	2,249.00		0.00	2,249.00
Subtotal [3B] Purchased Services		2,249.00		0.00	2,249.00
Subgroup : [3C]	Other				
410000-0110-10-000-0	Supplies-Riverside-Laundry- -	22,198.00		0.00	22,198.00
410019-0110-10-000-0	Supplies COVID19 - Riverside	28,029.00		0.00	28,029.00
Subtotal [3C] Other		50,227.00		0.00	50,227.00
Total [19] Laundry-Basis for Allocation of Costs		240,919.00		0.00	240,919.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0110-09-000-0	Supplies-Riverside-Housekeeping- -	83,150.00		0.00	83,150.00
410019-0110-09-000-0	Supplies COVID19 - Riverside	10,773.00		0.00	10,773.00
Subtotal [4A1] In-House Care Supplies		93,923.00		0.00	93,923.00
Subgroup : [5A1]	Own Pharmacy				
411200-0110-23-000-0	Drugs - Mdcare Pt A-Riverside-Rehab Tpy and An- -	572,280.00		0.00	572,280.00
Subtotal [5A1] Own Pharmacy		572,280.00		0.00	572,280.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0110-22-000-0	House Drugs (OTC)-Riverside-Medical Services- -	92,422.00		0.00	92,422.00
Subtotal [5B] Medicine Cabinet Drugs		92,422.00		0.00	92,422.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0110-15-000-0	Supplies-Riverside-Nursing- -	316,888.00		0.00	316,888.00
420000-0110-15-000-0	Minor Equip-Riverside-Nursing- -	6,070.00		0.00	6,070.00
Subtotal [5C] Medical and Therapeutic Supplies		322,958.00		0.00	322,958.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subgroup : [5D]	Ambulance/Limousine	9/30/2020			9/30/2020
440010-0110-15-000-0	Purch Services Ambulance-Riverside-Nursing- -	39,445.00		0.00	39,445.00
Subtotal [5D] Ambulance/Limousine		39,445.00		0.00	39,445.00
Subgroup : [5E2]	Oxygen - Other				
413001-0110-23-000-0	Oxygen Non Billable-Riverside-Rehab Tpy and An- -	19,544.00		0.00	19,544.00
Subtotal [5E2] Oxygen - Other		19,544.00		0.00	19,544.00
Subgroup : [5F]	X-Rays and related radiological				
438020-0110-27-000-0	X-Ray Fees-Riverside-Laboratory -	26,095.00		0.00	26,095.00
Subtotal [5F] X-Rays and related radiological		26,095.00		0.00	26,095.00
Subgroup : [5H]	Laboratory				
438019-0110-27-000-0	Lab Fees COVID 19-Riverside	31,905.00		0.00	31,905.00
438030-0110-27-000-0	Lab Fees-Riverside-Laboratory -	69,834.00		0.00	69,834.00
Subtotal [5H] Laboratory		101,739.00		0.00	101,739.00
Subgroup : [5I]	Recreation				
410000-0110-07-000-0	Supplies-Riverside-Rec Therapy- -	7,187.00		0.00	7,187.00
410019-0110-07-000-0	Supplies COVID19 - Riverside	876.00		0.00	876.00
440000-0110-07-000-0	Purch Services-Riverside-Rec Therapy- -	9,901.00		0.00	9,901.00
440050-0110-07-000-0	Cable Expense-Riverside-Rec Therapy- -	30,225.00		0.00	30,225.00
Subtotal [5I] Recreation		48,189.00		0.00	48,189.00
Subgroup : [5L]	Other				
410000-0110-23-000-0	Supplies-Riverside-Rehab Tpy and Anclry- -	66.00		0.00	66.00
410019-0110-15-000-0	Supplies COVID19 - Riverside	162,083.00		0.00	162,083.00
413500-0110-23-000-0	IV Thy Supplies-Riverside-Rehab Tpy and Anclrr- -	23,212.00		0.00	23,212.00
430000-0110-22-000-0	Fees-Riverside-Medical Services- -	202.00		0.00	202.00
440000-0110-15-000-0	Purch Services-Riverside-Nursing -	1,848.00		0.00	1,848.00
452000-0110-15-000-0	Equip Rental-Riverside-Nursing -	53,294.00		0.00	53,294.00
452000-0110-23-000-0	Equip Rental-Riverside-Rehab Tpy and Anclry- -	9,991.00		0.00	9,991.00
452000-0110-24-000-0	Equip Rental-Riverside-Respiratory- -	42,576.00		0.00	42,576.00
Subtotal [5L] Other		293,272.00		0.00	293,272.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,609,867.00		0.00	1,609,867.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0110-25-000-0	Gas-Riverside-Property- -	138,009.00		0.00	138,009.00
Subtotal [6B] Heat		138,009.00		0.00	138,009.00
Subgroup : [6C]	Light & Power				
462000-0110-25-000-0	Electric-Riverside-Property- -	362,073.00		0.00	362,073.00
Subtotal [6C] Light & Power		362,073.00		0.00	362,073.00
Subgroup : [6D]	Water				
466000-0110-25-000-0	Water-Riverside-Property- -	175,577.00		0.00	175,577.00
Subtotal [6D] Water		175,577.00		0.00	175,577.00
Subgroup : [6E]	Equipment Lease				
435210-0110-03-000-0	IT Rental-Riverside-Administration	88,304.00		0.00	88,304.00
452000-0110-04-000-0	Equip Rental-Riverside-Fiscal Operations- -	22,393.00		0.00	22,393.00
520100-0110-03-000-0	Auto Lease Expense-Riverside-Administration -	20,417.00		0.00	20,417.00
Subtotal [6E] Equipment Lease		131,114.00		0.00	131,114.00
Subgroup : [6F]	Other				
410000-0110-08-000-0	Supplies-Riverside-Maintenance- -	44,025.00		0.00	44,025.00
410001-0110-08-000-0	Ground Supplies-Riverside-Maintenance- -	1,412.00		0.00	1,412.00
410019-0110-08-000-0	Supplies COVID19 - Riverside	149.00		0.00	149.00
430000-0110-08-000-0	Fees-Riverside-Maintenance- -	50.00		0.00	50.00
440000-0110-08-000-0	Purch Services-Riverside-Maintenance- -	228,514.00		0.00	228,514.00
440001-0110-08-000-0	Ground Services-Riverside-Maintenance- -	18,002.00		0.00	18,002.00
442000-0110-08-000-0	Pest Control-Riverside-Maintenance- -	5,743.00		0.00	5,743.00
443000-0110-08-000-0	Carting-Riverside-Maintenance- -	64,163.00		0.00	64,163.00
Subtotal [6F] Other		362,058.00		0.00	362,058.00
Subgroup : [7D]	Movable Equipment				
486000-0110-25-000-0	Dep Exp - Moveable Equip-Riverside-Property- -	173,028.00		0.00	173,028.00
Subtotal [7D] Movable Equipment		173,028.00		0.00	173,028.00
Subgroup : [8C]	Leasehold Improvements				
484000-0110-25-000-0	Dep Exp - LHI-Riverside-Property- -	222,541.00		0.00	222,541.00
Subtotal [8C] Leasehold Improvements		222,541.00		0.00	222,541.00
Subgroup : [9]	Rental Payments				
471000-0110-25-000-0	Rent-Riverside-Property- -	1,261,427.00		0.00	1,261,427.00
Subtotal [9] Rental Payments		1,261,427.00		0.00	1,261,427.00
Subgroup : [10B]	Real estate taxes paid by lessor				
473000-0110-25-000-0	Real Estate Taxes-Riverside-Property- -	330,715.00		0.00	330,715.00
Subtotal [10B] Real estate taxes paid by lessor		330,715.00		0.00	330,715.00
Subgroup : [10C]	Personal property taxes				
472000-0110-25-000-0	Personal Property Taxes-Riverside-Property- -	49,261.00		0.00	49,261.00
Subtotal [10C] Personal property taxes		49,261.00		0.00	49,261.00
Total [22] Maintenance and Property		3,205,803.00		0.00	3,205,803.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
503100-0110-03-000-0	Interest-Riverside-Administration- -	8,091.00		0.00	8,091.00
503130-0110-03-000-0	Interest on Computer Loan-Riverside-Administra	8,573.00		0.00	8,573.00
Subtotal [12D] Other Interest Expense		16,664.00		0.00	16,664.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [14A] 515000-0110-25-000-0	Insurance on Property Mortgage Ins-Riverside-Property- -	70,114.00		0.00	70,114.00
Subtotal [14A] Insurance on Property		70,114.00		0.00	70,114.00
Subgroup : [14B] 511000-0110-03-000-0	Insurance of Automobiles Auto Ins-Riverside-Administration- -	6,072.00		0.00	6,072.00
Subtotal [14B] Insurance of Automobiles		6,072.00		0.00	6,072.00
Subgroup : [14C1] 512000-0110-03-000-0	Umbrella Umbrella Ins-Riverside-Administration- -	30,945.00		0.00	30,945.00
Subtotal [14C1] Umbrella		30,945.00		0.00	30,945.00
Subgroup : [14C3] 510000-0110-03-000-0	Other Liability Ins-Riverside-Administration- -	180,081.00		0.00	180,081.00
513000-0110-03-000-0	Crime Ins-Riverside-Administration- -	6,291.00		0.00	6,291.00
Subtotal [14C3] Other		186,372.00		0.00	186,372.00
Total [27] Interest and Insurance		310,167.00		0.00	310,167.00
Group : [30]					
Subgroup : [1A]	Statement of Revenue Medicaid Residents (CT only)				
311000-0110-00-000-0	Medicaid Room & Board-Riverside	(37,080,190.00)		0.00	(37,080,190.00)
Subtotal [1A] Medicaid Residents (CT only)		(37,080,190.00)		0.00	(37,080,190.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0110-00-000-0	Medicaid Room & Board Contra-Riverside	15,098,371.00		0.00	15,098,371.00
313005-0110-00-000-0	Medicaid Contra Other-Riverside	35,054.00		0.00	35,054.00
Subtotal [1B] Medicaid room and board contractual allowance		15,133,425.00		0.00	15,133,425.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0110-00-000-0	Medicare Pt A Room & Board-Riverside	(2,759,545.00)		0.00	(2,759,545.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,759,545.00)		0.00	(2,759,545.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0110-00-000-0	Medicare Pt A R and B Contra-Riverside	2,167,231.00		0.00	2,167,231.00
323005-0110-00-000-0	Medicare Pt A Contra Other-Riverside	58,105.00		0.00	58,105.00
328000-0110-00-000-0	Medicare Pt A Sequestration-Riverside	26,799.00		0.00	26,799.00
Subtotal [3B] Medicare room and board contractual allowance		2,252,135.00		0.00	2,252,135.00
Subgroup : [4A]	Private-pay residents and other				
303100-0110-00-000-0	Hospice Revenue-Riverside	(1,890,122.00)		0.00	(1,890,122.00)
341000-0110-00-000-0	Private Room & Board-Riverside	(1,174,969.00)		0.00	(1,174,969.00)
351000-0110-00-000-0	Comm Ins Room & Board-Riverside	(333,811.00)		0.00	(333,811.00)
371000-0110-00-000-0	Mgd Medicare Room and Board----	(2,088,144.00)		0.00	(2,088,144.00)
Subtotal [4A] Private-pay residents and other		(5,487,046.00)		0.00	(5,487,046.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0110-00-000-0	Hospice C/A-Riverside	655,210.00		0.00	655,210.00
341005-0110-00-000-0	Private Room & Board Contra-Riverside	101,969.00		0.00	101,969.00
351005-0110-00-000-0	Comm Ins Room & Board Contra-Riverside	78,319.00		0.00	78,319.00
353005-0110-00-000-0	Comm Ins Contra Other-Riverside	3,056.00		0.00	3,056.00
371005-0110-00-000-0	Mgd Medicare Room & Board Contra	341,982.00		0.00	341,982.00
373005-0110-00-000-0	Mgd Medicare Contra Other	29,806.00		0.00	29,806.00
Subtotal [4B] Private-pay room and board contractual allowance		1,210,342.00		0.00	1,210,342.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0110-00-000-0	Medicare Pt A Pharmacy-Riverside	(244,830.00)		0.00	(244,830.00)
Subtotal [5A] Prescription Drugs - Medicare		(244,830.00)		0.00	(244,830.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0110-00-000-0	Medicare Pt A Pharmacy Contra-Riverside	264,389.00		0.00	264,389.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		264,389.00		0.00	264,389.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
314100-0110-00-000-0	Medicaid Pharmacy-Riverside	(223,302.00)		0.00	(223,302.00)
344105-0110-00-000-0	Private Pharmacy Contra-Riverside	406.00		0.00	406.00
354100-0110-00-000-0	Comm Ins Pharmacy-Riverside	(20,432.00)		0.00	(20,432.00)
374100-0110-00-000-0	Mgd Medicare Pharmacy	(182,716.00)		0.00	(182,716.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(426,044.00)		0.00	(426,044.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
314105-0110-00-000-0	Medicaid Pharmacy Contra-Riverside	230,711.00		0.00	230,711.00
354105-0110-00-000-0	Comm Ins Pharmacy Contra-Riverside	21,965.00		0.00	21,965.00
374105-0110-00-000-0	Mgd Medicare Pharmacy Contra	188,148.00		0.00	188,148.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		440,824.00		0.00	440,824.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0110-00-000-0	Medicare Pt A PT-Riverside	(226,325.00)		0.00	(226,325.00)
334300-0110-00-000-0	Medicare Pt B PT-Riverside	(104,274.00)		0.00	(104,274.00)
Subtotal [7A] Physical Therapy - Medicare		(330,599.00)		0.00	(330,599.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0110-00-000-0	Medicare A PT Contra-Riverside	(546,193.00)		0.00	(546,193.00)
324305-0110-00-000-0	Medicare Pt A PT Contra-Riverside	226,325.00		0.00	226,325.00
334305-0110-00-000-0	Medicare Pt B PT Contra-Riverside	19,831.00		0.00	19,831.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(300,037.00)		0.00	(300,037.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304100-0110-00-000-0	Hospice Pharmacy	(5,509.00)		0.00	(5,509.00)
304300-0110-00-000-0	Hospice PT-Riverside	(1,190.00)		0.00	(1,190.00)
314300-0110-00-000-0	Medicaid PT-Riverside	(186,395.00)		0.00	(186,395.00)
337300-0110-00-000-0	Mgd Medicare Pt B PT-Riverside	(7,416.00)		0.00	(7,416.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
337305-0110-00-000-0	Mgd Medicare Pt B PT Contra-Riverside	(23,465.00)		0.00	(23,465.00)
344300-0110-00-000-0	Private PT-Riverside	(1,679.00)		0.00	(1,679.00)
354300-0110-00-000-0	Comm Ins PT-Riverside	(20,195.00)		0.00	(20,195.00)
374300-0110-00-000-0	Mgd Medicare PT	(222,546.00)		0.00	(222,546.00)
378100-0110-00-000-0	Medicare Mgd Care Pt B PT-Riverside	(154,738.00)		0.00	(154,738.00)
Subtotal [7C] Physical Therapy - Non-medicare		(623,133.00)		0.00	(623,133.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304105-0110-00-000-0	Hospice Pharmacy Contra	5,509.00		0.00	5,509.00
304305-0110-00-000-0	Hospice PT Contra-Riverside	423.00		0.00	423.00
314305-0110-00-000-0	Medicaid PT Contra-Riverside	186,419.00		0.00	186,419.00
354305-0110-00-000-0	Comm Ins PT Contra-Riverside	19,693.00		0.00	19,693.00
371006-0110-00-000-0	Mgd Medicare PT Contra-Riverside	(22,762.00)		0.00	(22,762.00)
374305-0110-00-000-0	Mgd Medicare PT Contra	222,546.00		0.00	222,546.00
378100-0110-00-000-0	Medicare Mgd Pt B PT Contra-Riverside	23,050.00		0.00	23,050.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		434,878.00		0.00	434,878.00
Subgroup : [8A]	Speech Therapy - Medicare				
324400-0110-00-000-0	Medicare Pt A ST-Riverside	(129,763.00)		0.00	(129,763.00)
334400-0110-00-000-0	Medicare Pt B ST-Riverside	(56,911.00)		0.00	(56,911.00)
Subtotal [8A] Speech Therapy - Medicare		(186,674.00)		0.00	(186,674.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
321008-0110-00-000-0	Medicare A ST Contra-Riverside	(275,417.00)		0.00	(275,417.00)
324405-0110-00-000-0	Medicare Pt A ST Contra-Riverside	129,763.00		0.00	129,763.00
334405-0110-00-000-0	Medicare Pt B ST Contra-Riverside	(126.00)		0.00	(126.00)
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(145,780.00)		0.00	(145,780.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
304400-0110-00-000-0	Hospice ST	(1,145.00)		0.00	(1,145.00)
314400-0110-00-000-0	Medicaid ST-Riverside	(63,160.00)		0.00	(63,160.00)
337400-0110-00-000-0	Mgd Medicare Pt B ST-Riverside	(3,983.00)		0.00	(3,983.00)
337405-0110-00-000-0	Mgd Medicare Pt B ST Contra-Riverside	222.00		0.00	222.00
344400-0110-00-000-0	Private ST-Riverside	(3,337.00)		0.00	(3,337.00)
354400-0110-00-000-0	Comm Ins ST-Riverside	(4,114.00)		0.00	(4,114.00)
374400-0110-00-000-0	Mgd Medicare ST	(88,170.00)		0.00	(88,170.00)
378120-0110-00-000-0	Medicare Mgd Care Pt B ST-Riverside	(65,805.00)		0.00	(65,805.00)
Subtotal [8C] Speech Therapy - Non-medicare		(229,492.00)		0.00	(229,492.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
304405-0110-00-000-0	Hospice ST Contra	573.00		0.00	573.00
314405-0110-00-000-0	Medicaid ST Contra-Riverside	63,160.00		0.00	63,160.00
354405-0110-00-000-0	Comm Ins ST Contra-Riverside	3,090.00		0.00	3,090.00
371008-0110-00-000-0	Mgd Medicare ST Contra-Riverside	(10,505.00)		0.00	(10,505.00)
374405-0110-00-000-0	Mgd Medicare ST Contra	88,170.00		0.00	88,170.00
378125-0110-00-000-0	Medicare Mgd Pt B STContra-Riverside	3,310.00		0.00	3,310.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		147,798.00		0.00	147,798.00
Subgroup : [9A]	Occupational Therapy - Medicare				
324800-0110-00-000-0	Medicare Pt A OT-Riverside	(269,786.00)		0.00	(269,786.00)
334800-0110-00-000-0	Medicare Pt B OT-Riverside	(191,730.00)		0.00	(191,730.00)
Subtotal [9A] Occupational Therapy - Medicare		(461,516.00)		0.00	(461,516.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
321007-0110-00-000-0	Medicare A OT Contra-Riverside	(513,696.00)		0.00	(513,696.00)
324805-0110-00-000-0	Medicare Pt A OT Contra-Riverside	269,786.00		0.00	269,786.00
334805-0110-00-000-0	Medicare Pt B OT Contra-Riverside	33,761.00		0.00	33,761.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(210,149.00)		0.00	(210,149.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
304800-0110-00-000-0	Hospice OT-Riverside	(5,267.00)		0.00	(5,267.00)
314800-0110-00-000-0	Medicaid OT-Riverside	(258,222.00)		0.00	(258,222.00)
337800-0110-00-000-0	Mgd Medicare Pt B OT-Riverside	(10,536.00)		0.00	(10,536.00)
337805-0110-00-000-0	Mgd Medicare Pt B OT Contra-Riverside	333.00		0.00	333.00
344800-0110-00-000-0	Private OT-Riverside	(2,735.00)		0.00	(2,735.00)
354800-0110-00-000-0	Comm Ins OT-Riverside	(25,339.00)		0.00	(25,339.00)
374800-0110-00-000-0	Mgd Medicare OT	(269,261.00)		0.00	(269,261.00)
378130-0110-00-000-0	Medicare Mgd Care Pt B OT-Riverside	(336,698.00)		0.00	(336,698.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(907,725.00)		0.00	(907,725.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
304805-0110-00-000-0	Hospice OT Contra---	1,224.00		0.00	1,224.00
314805-0110-00-000-0	Medicaid OT Contra-Riverside	258,222.00		0.00	258,222.00
354805-0110-00-000-0	Comm Ins OT Contra-Riverside	21,258.00		0.00	21,258.00
371007-0110-00-000-0	Mgd Medicare OT Contra-Riverside	(21,564.00)		0.00	(21,564.00)
374805-0110-00-000-0	Mgd Medicare OT Contra	269,261.00		0.00	269,261.00
378135-0110-00-000-0	Medicare Mgd Pt B OT Contra-Riverside	46,469.00		0.00	46,469.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		574,870.00		0.00	574,870.00
Subgroup : [10A]	Other - Medicare				
321009-0110-00-000-0	Medicare A NTA Contra-Riverside	(884,870.00)		0.00	(884,870.00)
321010-0110-00-000-0	Medicare A Nsng Comp Contra-Riverside	(1,458,084.00)		0.00	(1,458,084.00)
324500-0110-00-000-0	Medicare Pt A IV Therapy-Riverside	(19,559.00)		0.00	(19,559.00)
324600-0110-00-000-0	Medicare Pt A Lab-Riverside	(35,569.00)		0.00	(35,569.00)
324900-0110-00-000-0	Medicare Pt A Specialty Beds-Riverside	(494.00)		0.00	(494.00)
325000-0110-00-000-0	Medicare Pt A X-Ray-Riverside	(22,041.00)		0.00	(22,041.00)
338000-0110-00-000-0	Medicare Pt B Prior Period-Riverside	4,055.00		0.00	4,055.00
Subtotal [10A] Other - Medicare		(2,416,562.00)		0.00	(2,416,562.00)
Subgroup : [10B]	Other - Non-medicare				
303005-0110-00-000-0	Hospice Contra Other	1,050.00		0.00	1,050.00
304600-0110-00-000-0	Hospice Lab	(1,050.00)		0.00	(1,050.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
314500-0110-00-000-0	Medicaid IV Therapy-Riverside	(7,409.00)		0.00	(7,409.00)
314600-0110-00-000-0	Medicaid Lab-Riverside	(34,562.00)		0.00	(34,562.00)
315000-0110-00-000-0	Medicaid X-Ray-Riverside	(493.00)		0.00	(493.00)
324200-0110-00-000-0	MCR Pt A Chargeable Med Supp-Riverside	(8,982.00)		0.00	(8,982.00)
324205-0110-00-000-0	MCR Pt A Charge Med Supp Contra-Riverside	8,982.00		0.00	8,982.00
329000-0110-00-000-0	Medicare Pt A Settlement-Riverside	(17,628.00)		0.00	(17,628.00)
335700-0110-00-000-0	Medicare Pt B Flu/Pneumonia-Riverside	(2,805.00)		0.00	(2,805.00)
354500-0110-00-000-0	Comm Ins IV Therapy-Riverside	(2,867.00)		0.00	(2,867.00)
354600-0110-00-000-0	Comm Ins Lab-Riverside	(2,737.00)		0.00	(2,737.00)
355000-0110-00-000-0	Comm Ins X-Ray-Riverside	(900.00)		0.00	(900.00)
371009-0110-00-000-0	Mgd Medicare NTA Contra-Riverside	(37,677.00)		0.00	(37,677.00)
371010-0110-00-000-0	Mgd Medicare Nsng Comp Contra-Riverside	(67,505.00)		0.00	(67,505.00)
374500-0110-00-000-0	Mgd Medicare IV Therapy	(9,983.00)		0.00	(9,983.00)
374600-0110-00-000-0	Mgd Medicare Lab	(19,805.00)		0.00	(19,805.00)
375000-0110-00-000-0	Mgd Medicare X-Ray	(9,621.00)		0.00	(9,621.00)
375700-0110-00-000-0	Mgd Medicare Flu/Pneumonia	(2,486.00)		0.00	(2,486.00)
378000-0110-00-000-0	Mgd Medicare Prior Period	6,082.00		0.00	6,082.00
Subtotal [10B] Other - Non-medicare		(210,396.00)		0.00	(210,396.00)
Subgroup : [15]	Interest Income				
391100-0110-00-000-0	Interest Income-Riverside	(1,436.00)		0.00	(1,436.00)
Subtotal [15] Interest Income		(1,436.00)		0.00	(1,436.00)
Subgroup : [18]	Other Revenue				
391500-0110-00-000-0	Misc. Other Income-Riverside	(1,672,746.00)		0.00	(1,672,746.00)
391900-0110-00-000-0	Long- Term CT PET Tax Income-Riverside- - -	(26,888.00)		0.00	(26,888.00)
542000-0110-03-000-0	Corporate Tax - State-Riverside-Administration -	(1,635.00)		0.00	(1,635.00)
Subtotal [18] Other Revenue		(1,701,269.00)		0.00	(1,701,269.00)
Total [30] Statement of Revenue		(33,263,762.00)		0.00	(33,263,762.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
101005-0110-00-000-0	Cash Operating MnT-Riverside	630,390.00		0.00	630,390.00
102000-0110-00-000-0	Cash - Payroll-Riverside	5,083.00		0.00	5,083.00
104000-0110-00-000-0	Cash Savings-Riverside	3,143,082.00		0.00	3,143,082.00
105000-0110-00-000-0	Cash Savings Patients-Riverside	276,261.00		0.00	276,261.00
106000-0110-00-000-0	Petty Cash-Riverside	1,700.00		0.00	1,700.00
106100-0110-00-000-0	Petty Cash Res Funds-Riverside	1,300.00		0.00	1,300.00
107000-0110-00-000-0	Resident Refunds-Riverside	3,646.00		0.00	3,646.00
Subtotal [A1] Cash		4,061,462.00		0.00	4,061,462.00
Subgroup : [A2]	Resident Accounts Receivable				
110000-0110-00-000-0	Accounts Receivable-Riverside	1,124,895.00		0.00	1,124,895.00
111000-0110-00-000-0	A/R Private-Riverside	453,560.00		0.00	453,560.00
111200-0110-00-000-0	A/R Comm Ins-Riverside	51,734.00		0.00	51,734.00
111300-0110-00-000-0	AR Hospice-Riverside	158,600.00		0.00	158,600.00
111400-0110-00-000-0	A/R Mgd Medicare	84,420.00		0.00	84,420.00
112000-0110-00-000-0	A/R Medicare Pt A-Riverside	832,135.00		0.00	832,135.00
112500-0110-00-000-0	A/R Medicare Pt B-Riverside	26,082.00		0.00	26,082.00
113000-0110-00-000-0	A/R Medicaid-Riverside	2,288,101.00		0.00	2,288,101.00
114000-0110-00-000-0	A/R Patient Pticipation-Riverside	148,112.00		0.00	148,112.00
116100-0110-00-000-0	Medicare Co-Ins Bad Debt-Riverside	17,628.00		0.00	17,628.00
116200-0110-00-000-0	Allowance for Doubtful Accounts-Riverside	(744,224.00)		0.00	(744,224.00)
Subtotal [A2] Resident Accounts Receivable		4,441,043.00		0.00	4,441,043.00
Subgroup : [A3]	Other Accounts Receivable				
141400-0110-00-000-0	Due from Realty-Riverside	104,061.00		0.00	104,061.00
Subtotal [A3] Other Accounts Receivable		104,061.00		0.00	104,061.00
Subgroup : [A4]	Inventories				
130000-0110-00-000-0	Inventory-Riverside	61,971.00		0.00	61,971.00
131000-0110-00-000-0	Inventory Shared -Riverside	72,312.00		0.00	72,312.00
Subtotal [A4] Inventories		134,283.00		0.00	134,283.00
Subgroup : [A5]	Prepaid Expenses				
121400-0110-00-000-0	Prepaid Workers Comp-Riverside	44,806.00		0.00	44,806.00
122200-0110-00-000-0	Prepaid Gen. Ins-Riverside	71,458.00		0.00	71,458.00
129000-0110-00-000-0	Prepaid Expense Other-Riverside	38,739.00		0.00	38,739.00
129100-0110-00-000-0	Prepaid Real Estate Taxes-Riverside	251,092.00		0.00	251,092.00
129110-0110-00-000-0	Prepaid Personal Property Taxes-Riverside	32,661.00		0.00	32,661.00
129300-0110-00-000-0	Prepaid Mgmt Assets-Riverside	53,561.00		0.00	53,561.00
Subtotal [A5] Prepaid Expenses		492,317.00		0.00	492,317.00
Subgroup : [A8]	Other Current Assets				
129900-0110-00-000-0	CT PET Deferred Tax-Riverside	121,768.00		0.00	121,768.00
141900-0110-00-000-0	CT PET Tax Receivable - - -	7,500.00		0.00	7,500.00
Subtotal [A8] Other Current Assets		129,268.00		0.00	129,268.00
Subgroup : [B4]	Leasehold Improvements				
154000-0110-00-000-0	Leasehold Improvement-Riverside	3,592,887.00		0.00	3,592,887.00
164000-0110-00-000-0	Accum Amort - LHI-Riverside	(2,535,855.00)		0.00	(2,535,855.00)
Subtotal [B4] Leasehold Improvements		1,057,032.00		0.00	1,057,032.00
Subgroup : [B6]	Movable Equipment				
156000-0110-00-000-0	Moveable Equip-Riverside	2,364,131.00		0.00	2,364,131.00
166000-0110-00-000-0	Accum Dep - Moveable Equip-Riverside	(1,623,438.00)		0.00	(1,623,438.00)
Subtotal [B6] Movable Equipment		740,693.00		0.00	740,693.00
Subgroup : [D1]	Deferred Deposits				
143000-0110-00-000-0	Reserve for Replacement-Riverside	330,170.00		0.00	330,170.00
Subtotal [D1] Deferred Deposits		330,170.00		0.00	330,170.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subgroup : [D2]	Escrow Deposits	9/30/2020			9/30/2020
142000-0110-00-000-0	Real Estate Tax Ins MIP Escrow-Riverside	299,725.00		0.00	299,725.00
Subtotal [D2] Escrow Deposits		299,725.00		0.00	299,725.00
Subgroup : [D7]	Other Assets				
145000-0110-00-000-0	Security Deposits-Riverside	33,978.00		0.00	33,978.00
Subtotal [D7] Other Assets		33,978.00		0.00	33,978.00
Total [31-32] Assets		11,824,032.00		0.00	11,824,032.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0110-00-000-0	Accounts Payable-Riverside	(2,193,465.00)		0.00	(2,193,465.00)
Subtotal [A1] Trade Accounts Payable		(2,193,465.00)		0.00	(2,193,465.00)
Subgroup : [A3]	Loans Payable for Equipment				
211400-0110-00-000-0	Equipment Obligation ST-Riverside	(29,063.00)		0.00	(29,063.00)
Subtotal [A3] Loans Payable for Equipment		(29,063.00)		0.00	(29,063.00)
Subgroup : [A4]	Accrued Payroll				
250100-0110-00-000-0	Accrued Payroll-Riverside	(1,462,521.00)		0.00	(1,462,521.00)
Subtotal [A4] Accrued Payroll		(1,462,521.00)		0.00	(1,462,521.00)
Subgroup : [A12]	Other Current Liabilities				
211006-0110-00-000-0	Current maturities of note payable MJO	(87,303.00)		0.00	(87,303.00)
220200-0110-00-000-0	Unclaimed ADP checks-Riverside	(5,710.00)		0.00	(5,710.00)
221700-0110-00-000-0	Due to Medicaid-Riverside	(688,453.00)		0.00	(688,453.00)
221760-0110-00-000-0	Deferred Revenue Rcf-Riverside	(1,532,287.00)		0.00	(1,532,287.00)
226200-0110-00-000-0	Patients Fund-Riverside	(276,261.00)		0.00	(276,261.00)
250000-0110-00-000-0	Accrued Expenses-Riverside	(397,485.00)		0.00	(397,485.00)
250020-0110-00-000-0	Accrued Pension-Riverside	(80,865.00)		0.00	(80,865.00)
250030-0110-00-000-0	Accrued Worker's Comp-Riverside	(164,490.00)		0.00	(164,490.00)
Subtotal [A12] Other Current Liabilities		(3,232,854.00)		0.00	(3,232,854.00)
Subgroup : [B1]	Loans Payable - Equipment				
211106-0110-00-000-0	Notes/Loans Payable LT - Riverside	(538,572.00)		0.00	(538,572.00)
211411-0110-00-000-0	Equipment Obligation LT 1-Riverside	(113,094.00)		0.00	(113,094.00)
Subtotal [B1] Loans Payable - Equipment		(651,666.00)		0.00	(651,666.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
221400-0110-00-000-0	Due to Realty-Riverside	(1,326,641.00)		0.00	(1,326,641.00)
271500-0110-00-000-0	Due to Related-Riverside	(4,344,394.00)		0.00	(4,344,394.00)
274000-0110-00-000-0	Due to Other-Riverside	(81,804.00)		0.00	(81,804.00)
Subtotal [B3] Loans from Owners or Related Parties		(5,752,839.00)		0.00	(5,752,839.00)
Total [33-34] Liabilities		(13,322,408.00)		0.00	(13,322,408.00)
Group : [35]					
Subgroup : [B2]	Equity				
280000-0110-00-000-0	Capital Stock				
280200-0110-00-000-0	Capital-Riverside	(5,000.00)		0.00	(5,000.00)
Subtotal [B2] Capital Stock		(5,000.00)		0.00	(5,000.00)
Subgroup : [B5]	Cumulated Earnings				
280200-0110-00-000-0	Shareholders Undis Earnings-Riverside	(418,549.00)		0.00	(418,549.00)
286000-0110-00-000-0	Ptnr Drawings-Riverside	239,000.00		0.00	239,000.00
295000-0110-00-000-0	Retained Earnings-Riverside	1,323,248.00		0.00	1,323,248.00
Subtotal [B5] Cumulated Earnings		1,143,699.00		0.00	1,143,699.00
Total [35] Equity		1,138,699.00		0.00	1,138,699.00
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Riverside Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass MDS, Staff Development and Infection Control salaries to correct line of cost report				
Marcum 202	MDS Coordinator		141,185.00	
MArcum 203	Staff Development		83,751.00	
Marcum 204	Infection Control		73,242.00	
400000-0110-15-092	Salary-Riverside-Nursing-RN-			298,178.00
Total			298,178.00	298,178.00
Reclassifying Journal Entries JE # 3				
To reclass chamber dues and license expenses to correct lines of cost report				
491001-0110-03-000	(Subscriptions-Riverside-Administration -		415.00	
500000-0110-03-000	(Licenses and Permits-Riverside-Administration -		290.00	
Marcum 103	Chamber Dues		750.00	
491000-0110-03-000	(Dues-Riverside-Administration -			1,455.00
Total			1,455.00	1,455.00
Reclassifying Journal Entries JE # 4				
To reclass management fees into correct line of cost report				
434000-0110-03-000	Shared Services-Riverside-Administration -		41,092.00	
431000-0110-04-000	Consulting Fees-Riverside-Fiscal Operations -			41,092.00
Total			41,092.00	41,092.00



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/7/2021
Run Date: 2/7/2021

Provider Name: Riverside Health & Rehab
Provider Number:
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: